

State-by-State Economic Nexus Reference for Ecommerce Sellers

A practitioner's quick reference for the 45 U.S. states with statewide sales tax, plus the District of Columbia and Puerto Rico — including the gotchas that catch ecommerce sellers off guard.

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***General reference, not tax advice.** This document summarizes economic nexus thresholds in effect on the date above. It is provided as a free practitioner's reference for ecommerce sellers and does not constitute tax, legal, or accounting advice for any specific situation. State rules change frequently. Verify current thresholds with the relevant state Department of Revenue before making registration decisions. No engagement is created by your use of this document.*

A practitioner's reference, not a compliance system

This document is what I'd hand a new client at the start of a multi-state sales tax registration project — a one-stop reference for the rules that actually matter day-to-day. It's intentionally compact. There are longer treatises out there if you want depth.

What's covered: every U.S. state with a statewide sales tax (45 of them), plus the District of Columbia and Puerto Rico. The five states without statewide sales tax — New Hampshire, Oregon, Montana, Alaska, and Delaware (the so-called NOMAD states) — are noted at the end with brief explanations of why they're treated differently. Alaska in particular has a wrinkle worth reading.

Reading the table

Threshold: The dollar and/or transaction count that triggers an obligation to register and collect sales tax. Most states are **OR** (either trigger). Two states — Connecticut and New York — use **AND** (both required). That distinction matters.

Measurement Period: The window over which sales are counted. Most use calendar year. Some use a rolling 12-month window. A few use unique periods.

Includable Sales: Which sales count toward the threshold. Three categories:

Gross — all sales including resale and exempt

Retail — excludes sales for resale

Taxable — excludes any nontaxable sales for any reason

Marketplace Sales (Mktp.): Whether sales made through a marketplace facilitator (Amazon, Etsy, Walmart Marketplace, eBay) count toward the seller's individual threshold. **Yes** = those sales count, even if the marketplace collects. **No** = those sales don't count toward the seller's threshold. This is one of the most commonly misunderstood rules.

Register When: When the obligation to register and begin collecting kicks in after you cross the threshold. Some states give you 30+ days. Some say next transaction.

Things that aren't in this document

Physical nexus rules (inventory, employees, property) — those are separate and often more punishing than economic nexus. Local jurisdiction rules in home-rule states (Colorado, Louisiana, Alabama, Alaska). Income tax nexus, which has its own framework. Voluntary disclosure programs, which become relevant when prior-period exposure exists. Those are all conversations beyond a quick-reference chart.

Five gotchas that trip up ecommerce sellers

Most state thresholds look the same on the surface — "\$100,000 in sales." The differences are in the fine print. Here are the five most common ways an ecommerce seller ends up with unexpected nexus exposure.

1. Texas and Washington count marketplace sales toward your threshold

Even when Amazon, Walmart, or eBay collect sales tax on your behalf, those sales still count toward your individual threshold in Texas and Washington. A seller doing 90% of volume on Amazon may believe they're below the threshold based on direct-site sales alone — and be wrong. This catches FBA sellers in particular.

2. Texas counts ALL revenue — including exempt and nontaxable sales

Texas's \$500,000 threshold uses gross revenue: taxable, nontaxable, AND tax-exempt sales all count. Resale and wholesale sales count even when no tax is collected. A B2B seller with mostly exempt resale sales can still trigger a Texas registration requirement.

3. Connecticut and New York require BOTH thresholds, not either

Most states use OR (either threshold triggers nexus). Connecticut requires **\$100,000 AND 200 transactions**. New York requires **\$500,000 AND 100 transactions**. Easy to misread as OR and over-register — or to miss when both happen quietly.

4. Pennsylvania includes ALL channels — including marketplace

Pennsylvania's threshold is calculated on gross sales across all channels: direct, wholesale, and marketplace. Even sales the marketplace facilitator already collects on still count toward your individual threshold for Pennsylvania registration purposes.

5. FBA inventory creates a different problem entirely

If Amazon stores your inventory in a state, that's potentially physical nexus — a stronger and older standard than economic nexus, and one that may apply regardless of your sales volume. The states where Amazon stores FBA inventory change over time. Inventory location is one of the first questions in any ecommerce registration project.

THE REFERENCE

Economic nexus thresholds by state

Listed alphabetically. Notes column flags state-specific items worth knowing.

MKTP = marketplace facilitator sales (Amazon, Walmart, Etsy, eBay). **Yes** = those sales count toward your individual threshold even when the marketplace collects. **No** = those sales don't count toward your threshold.

STATE	THRESHOLD	MEASUREMENT	INCLUDES	MKTP	NOTES
Alabama	\$250,000	Previous calendar year	Retail	No	Higher threshold than most states; also requires specified in-state activities.
Alaska	\$100,000	Current or previous calendar year	Gross	Yes	No statewide sales tax — applies only to local jurisdictions that have adopted the Remote Seller Sales Tax Code. Transaction threshold removed effective 1/1/2025.
Arizona	\$100,000	Previous or current calendar year	Gross	No	TPT (Transaction Privilege Tax) license required, not a typical sales tax permit.
Arkansas	\$100,000 OR 200 transactions	Previous or current calendar year	Taxable	No	Still uses dual-trigger threshold; transactions count even with low revenue.
California	\$500,000	Preceding or current calendar year	Gross (TPP)	Yes	Higher threshold (\$500K). Marketplace sales count toward seller's threshold even when marketplace facilitator collects.
Colorado	\$100,000	Previous or current calendar year	Retail	No	Home-rule jurisdictions may have separate registration requirements beyond the state.
Connecticut	\$100,000 AND 200 transactions	12-month period ending Sept 30	Retail	Yes	Dual-trigger (AND, not OR) — must meet BOTH thresholds. Unique measurement window ending 9/30.
District of Columbia	\$100,000 OR 200 retail sales	Previous or current calendar year	Retail	Yes	Standard threshold structure.
Florida	\$100,000	Previous calendar year	Taxable	No	Late adopter — economic nexus only effective 7/1/2021. Uses prior-year measurement only (not current year).
Georgia	\$100,000 OR 200 sales	Previous or current calendar year	Retail (TPP, taxable or exempt)	No	Still uses dual-trigger; includes exempt sales of TPP toward threshold.
Hawaii	\$100,000 OR 200 transactions	Current or immediately preceding calendar year	Gross	Yes	General Excise Tax (GET), not technically a sales tax — different mechanics.

Economic nexus thresholds by state

MKTP = marketplace facilitator sales count toward your threshold (**Yes**) or don't (**No**).

STATE	THRESHOLD	MEASUREMENT	INCLUDES	MKTP	NOTES
Idaho	\$100,000	Previous or current calendar year	Gross	Yes	Standard threshold.
Illinois	\$100,000	Preceding 12-month period	Retail	No	Transaction threshold removed effective 1/1/2026 — recent change. Rolling 12-month measurement, not calendar year.
Indiana	\$100,000	Calendar year of sale or preceding calendar year	Gross	No	Transaction threshold removed effective 1/1/2024.
Iowa	\$100,000	Current or immediately preceding calendar year	Gross	Yes	Transaction threshold removed effective 5/3/2019.
Kansas	\$100,000	Current or immediately preceding calendar year	Gross (sellers)	Yes	Late adopter — formal economic nexus effective 7/1/2021. Marketplace facilitators use taxable sales (different basis).
Kentucky	\$100,000 OR 200 transactions	Previous or current calendar year	Gross	Yes	Transaction threshold scheduled for removal effective 8/1/2026 — verify before relying on 200-transaction threshold.
Louisiana	\$100,000	Previous or current calendar year	Gross / Retail*	Yes	Gross sales for remote sellers; Retail sales for marketplace facilitators (effective 8/1/2023). Transaction threshold removed effective 8/1/2023. Parish-level filing complexity in addition to state.
Maine	\$100,000	Previous or current calendar year	Gross	No	Transaction threshold removed effective 1/1/2022. Don't include marketplace sales on returns if marketplace facilitator reported.
Maryland	\$100,000 OR 200 transactions	Previous or current calendar year	Gross	Yes	Standard dual-trigger structure.
Massachusetts	\$100,000	Previous or current calendar year	Gross	No	Unusually long registration delay — two-month lag built in.
Michigan	\$100,000 OR 200 transactions	Previous calendar year	Gross	Yes	Uses prior-year-only measurement (not current year).

Economic nexus thresholds by state

MKTP = marketplace facilitator sales count toward your threshold (Yes) or don't (No).

STATE	THRESHOLD	MEASUREMENT	INCLUDES	MKTP	NOTES
Minnesota	\$100,000 OR 200 retail sales	12-month period ending last day of most recent quarter	Retail	Yes	Rolling 12-month window measured at quarter-end.
Mississippi	More than \$250,000	Prior 12-month period	Gross	No	Higher threshold (\$250K). No transaction threshold.
Missouri	\$100,000	Previous 12 months, reviewed quarterly	Taxable (TPP, includes marketplace)	Yes	Late adopter — economic nexus only effective 1/1/2023. Quarterly review cadence.
Nebraska	\$100,000 OR 200 transactions	Previous or current calendar year	Retail	Yes	Standard dual-trigger.
Nevada	\$100,000 OR 200 transactions	Previous or current calendar year	Retail	Yes	Standard dual-trigger.
New Jersey	\$100,000 OR 200 transactions	Previous or current calendar year	Gross	Yes	Strict — collection required from first taxable sale after threshold.
New Mexico	\$100,000	Previous calendar year	Taxable	No	Gross Receipts Tax (GRT), not strictly sales tax. Prior-year-only measurement.
New York	\$500,000 AND 100 transactions	Immediately preceding 4 sales tax quarters	Gross (TPP)	Yes	DUAL-TRIGGER (AND) — must meet BOTH the \$500K AND 100-transaction thresholds. Easy to misread as OR.
North Carolina	\$100,000	Previous or current calendar year	Gross	Yes	Transaction threshold removed effective 7/1/2024.
North Dakota	\$100,000	Previous or current calendar year	Taxable	No	Transaction threshold removed effective 12/31/2018.
Ohio	\$100,000 OR 200 transactions	Previous or current calendar year	Retail	Yes	Standard dual-trigger; very fast registration trigger.

Economic nexus thresholds by state

MKTP = marketplace facilitator sales count toward your threshold (Yes) or don't (No).

STATE	THRESHOLD	MEASUREMENT	INCLUDES	MKTP	NOTES
Oklahoma	\$100,000 (TPP aggregate)	Preceding or current calendar year	Taxable	No	Standard threshold. TPP only.
Pennsylvania	\$100,000	Prior calendar year	Gross (all channels including marketplace)	Yes	Includes ALL sales channels in threshold — including marketplace sales already collected by facilitator. Common gotcha.
Puerto Rico	\$100,000 OR 200 transactions	Seller's accounting/fiscal year	Gross	No	Uses seller's fiscal year, not calendar year.
Rhode Island	\$100,000 OR 200 transactions	Immediately preceding calendar year	Gross	Yes	Prior-year-only measurement.
South Carolina	\$100,000	Previous or current calendar year	Gross	Yes	Standard threshold.
South Dakota	\$100,000	Previous or current calendar year	Gross	Yes	Transaction threshold removed effective 7/1/2023. The original Wayfair state.
Tennessee	\$100,000	Previous 12-month period	Retail	No	Rolling 12-month measurement, not calendar year. Lowered from \$500K to \$100K effective 10/1/2020.
Texas	\$500,000	Preceding 12 calendar months	Gross (taxable, nontaxable, exempt)	Yes	GOTCHA: Threshold counts ALL revenue — taxable, nontaxable, AND exempt. Marketplace sales count toward seller's threshold even when marketplace collects. Resale/wholesale included.
Utah	\$100,000	Previous or current calendar year	Gross	No	Transaction threshold removed effective 7/1/2025.
Vermont	\$100,000 OR 200 transactions	Prior 4 calendar quarters	Gross	Yes	Rolling 4-quarter measurement.
Virginia	\$100,000 OR 200 transactions	Previous or current calendar year	Retail	No	Standard dual-trigger.

Economic nexus thresholds by state

MKTP = marketplace facilitator sales count toward your threshold (Yes) or don't (No).

STATE	THRESHOLD	MEASUREMENT	INCLUDES	MKTP	NOTES
Washington	\$100,000	Current or preceding calendar year	Gross (since 1/1/2020)	Yes	GOTCHA: Marketplace sales count toward seller's threshold even when marketplace collects. Threshold based on gross income, not just retail.
West Virginia	\$100,000 OR 200 transactions	Preceding or current calendar year	Gross	Yes	Standard dual-trigger.
Wisconsin	\$100,000	Previous or current calendar year	Gross	Yes	Transaction threshold removed effective 2/20/2021. If ALL sales are through a collecting marketplace, individual seller need not register.
Wyoming	\$100,000	Previous or current calendar year	Gross	No	Transaction threshold removed effective 7/1/2024.

STATES WITHOUT STATEWIDE SALES TAX

The NOMAD states

Five states do not impose a statewide sales tax. They generally require no remote-seller registration. Each has caveats worth knowing — particularly Alaska.

New Hampshire. No statewide sales tax.

Oregon. No statewide sales tax.

Montana. No statewide sales tax. Some resort areas have local lodging/sales taxes that generally don't apply to remote sellers.

Alaska. No statewide sales tax, but local jurisdictions that have adopted the Alaska Remote Seller Sales Tax Code may impose obligations. Treated as a regular state in the main table for this reason.

Delaware. No statewide sales tax. Imposes a Gross Receipts Tax on businesses with physical nexus, but no economic nexus regime for remote sellers.

Where this data comes from

Threshold data was compiled from the Sales Tax Institute's Economic Nexus State-by-State Chart (current as of May 2026), cross-referenced with the relevant state Departments of Revenue. Below are the primary sources to consult when verifying any specific state's current rule.

Primary references

Sales Tax Institute — Economic Nexus State-by-State Chart, salestaxinstitute.com/resources/economic-nexus-state-guide. Updated regularly. The single best aggregated reference and the primary basis for this document.

State Departments of Revenue — Each state publishes its own current threshold and registration guidance. For any specific registration decision, the state DOR is the authoritative source. State guidance is sometimes updated more frequently than third-party trackers, and is the only source that controls in a dispute.

On verifying before relying

Three states have changes either recently effective or scheduled in 2026 worth confirming directly with the state before relying on this document for a registration decision: **Illinois** (200-transaction threshold removed effective 1/1/2026), **Kentucky** (200-transaction threshold scheduled for removal effective 8/1/2026), and **Utah** (200-transaction threshold removed effective 7/1/2025). Other states change rules on shorter notice than this document is updated.

IF YOU'D LIKE HELP

What I do at NexusRegister

I'm a CPA who runs a focused service: multi-state sales tax registration for ecommerce sellers. If you read this guide and realized you may need to register in more states than you're currently registered in — I can handle that registration project for you, end to end.

How it works

Free 15-minute assessment. We review your sales channels, approximate sales-by-state, current registrations, and any state correspondence. You leave with a practical view of where the issue likely sits — whether or not you decide to engage me.

Flat fee pricing. \$750 project setup plus \$300 per state. A typical 8-state project is \$3,150. No software contract, no annual retainer.

Clean handoff. At delivery, you get permit numbers, account details, filing frequencies, portal access notes, and a 24-month filing calendar. The goal isn't to build you a tax department — it's to get you registered cleanly and leave you with everything you need.

Get in touch

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Thanks for downloading this. If you spot an error or a state that's recently changed rules, I'd genuinely appreciate the heads-up — email above. Updated versions are posted at nexusregister.com.