

Marketplace Facilitator Sales Tax Collection, Reporting, and Liability Risks

WEDNESDAY, NOVEMBER 6, 2019, 1:00-2:50 pm Eastern

IMPORTANT INFORMATION FOR THE LIVE PROGRAM

This program is approved for 2 CPE credit hours. To earn credit you must:

- **Participate in the program on your own computer connection (no sharing)** - if you need to register additional people, please call customer service at 1-800-926-7926 ext. 1 (or 404-881-1141 ext. 1). Strafford accepts American Express, Visa, MasterCard, Discover.
- Listen on-line via your computer speakers.
- Respond to five prompts during the program plus a single verification code.
- To earn full credit, you must remain connected for the entire program.

WHO TO CONTACT DURING THE LIVE PROGRAM

For Additional Registrations:

-Call Strafford Customer Service 1-800-926-7926 x1 (or 404-881-1141 x1)

For Assistance During the Live Program:

-On the web, use the chat box at the bottom left of the screen

If you get disconnected during the program, you can simply log in using your original instructions and PIN.



STATE	Amazon FBA State	State Has Economic Nexus	Sales & Transactions Thresholds in Economic Nexus States			Marketplace Tax State as of October 1, 2019	Marketplace Tax Enforcement Date	Comments
			Sales	Transactions	Economic Nexus Enforcement Date			
Alabama	NO	YES	\$ 250,000.00	None	10/1/2018	YES	1/1/2019	
Arizona	YES	YES	\$ 200,000.00	None	10/1/2019	YES	10/1/2019	Sales Threshold will decrease to \$150,000 in 2020 and to \$100,000 in 2021.
Arkansas	NO	YES	\$ 100,000.00	Or 200	7/1/2019	YES	7/1/2019	
California	YES	YES	\$ 500,000.00	None	4/1/2019	YES	10/1/2019	
Colorado	YES	YES	\$ 100,000.00	None	6/1/2019	YES	10/1/2019	
Connecticut	YES	YES	\$ 100,000.00	AND 200	12/1/2018	YES	12/1/2018	
District Of Columbia	NO	YES	\$ 100,000.00	Or 200	1/1/2019	YES	4/1/2019	
Florida	YES	NO	N/A - no economic nexus	N/A - no economic nexus	N/A	NO	N/A	
Georgia	YES	YES	\$ 250,000.00	Or 200	1/1/2019	NO	N/A	Sales Threshold will decrease to \$100,000 in 2020.
Hawaii	NO	YES	\$ 100,000.00	Or 200	7/1/2018	NO (will be Jan 1, 2020)	1/1/2020	
Idaho	NO	YES	\$ 100,000.00	None	6/1/2019	YES	6/1/2019	
Illinois	YES	YES	\$ 100,000.00	Or 200	10/1/2018	NO (will be Jan 1, 2020)	1/1/2020	
Indiana	YES	YES	\$ 100,000.00	Or 200	10/1/2018	YES	7/1/2019	
Iowa	NO	YES	\$ 100,000.00	None	1/1/2019	YES	1/1/2019	Transactions threshold dropped 7/1/2019 (previously 200 or more transactions)
Kansas	YES	YES	None	None	10/1/2019	See comment at right		Marketplace facilitators must contact KS DOR re entering into a Voluntary Compliance Agreement.
Kentucky	YES	YES	\$ 100,000.00	Or 200	7/1/2018	YES	7/1/2019	
Louisiana	NO	YES (Contingent)	\$ 100,000.00	Or 200	1/1/2019	NO		
Maine	NO	YES	\$ 100,000.00	Or 200	7/1/2018	YES	10/1/2019	
Maryland	YES	YES	\$ 100,000.00	Or 200	10/1/2018	YES	10/1/2019	
Massachusetts	YES	YES	\$ 100,000.00	None	10/1/2017	YES	10/1/2019	Threshold changed on 10/1/2019; prior to 10/1 were more than \$500K sales AND 100 or more transactions



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			Sales	Transactions				
Michigan	YES	YES	\$ 100,000.00	Or 200	10/1/2018	NO		
Minnesota	YES	YES	\$ 100,000.00	Or 200	10/1/2018	YES	10/1/2018	
Mississippi	NO	YES	\$ 250,000.00	None	9/1/2018	NO	N/A	
Missouri	YES	NO	N/A - no economic nexus	N/A - no economic nexus	N/A	NO	N/A	
Nebraska	NO	YES	\$ 100,000.00	Or 200	1/1/2019	YES	4/1/2019	
Nevada	YES	YES	\$ 100,000.00	Or 200	10/1/2018	YES	10/1/2019	
New Jersey	YES	YES	\$ 100,000.00	Or 200	11/1/2018	YES	11/1/2018	
New Mexico	NO	YES	\$ 100,000.00	None	7/1/2019	YES	7/1/2019	
New York	YES	YES	\$ 500,000.00	AND 100	1/1/2019	YES	6/1/2019	Effective June 21, 2018, sales threshold increased from \$300K to \$500K
North Carolina	YES	YES	\$ 100,000.00	Or 200	11/1/2018	NO	N/A	
North Dakota	NO	YES	\$ 100,000.00	None	10/1/2018	YES	10/1/2019	
Ohio	YES	YES	\$ 100,000.00	Or 200	1/1/2018	YES	9/1/2019	
Oklahoma	NO	YES	\$ 10,000.00	None	4/10/2018	YES	7/1/2018	
Pennsylvania (1)	YES	YES	\$ 10,000.00	None	4/1/2018	YES	4/1/2018	Marketplace seller and marketplace provider with PA sales of between \$10K and \$99K required to register, collect & remit or comply with notice & reporting requirements.
Pennsylvania (2)	YES	YES	\$ 100,000.00	None	7/1/2019	YES	7/1/2019	
Rhode Island	NO	YES	\$ 100,000.00	Or 200	8/17/2017	YES	7/1/2019	From 8/17/2017 through June 30, 2019 marketplace sellers meeting threshold could register, collect & remit or comply with notice & reporting requirements.
South Carolina	YES	YES	\$ 100,000.00	None	11/1/2018	YES	4/26/2019	
South Dakota	NO	YES	\$ 100,000.00	Or 200	11/1/2018	YES	3/1/2019	
Tennessee	YES	YES	\$ 500,000.00	None	10/1/2019	NO	N/A	



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			Sales	Transactions		State as of October 1, 2019	Marketplace Tax Enforcement Date	
Texas	YES	YES	\$ 500,000.00	None	10/1/2019	YES	10/1/2019	
Utah	YES	YES	\$ 100,000.00	Or 200	1/1/2019	YES	10/1/2019	
Vermont	NO	YES	\$ 100,000.00	Or 200	1/1/2018	YES	6/6/2019	
Virginia	YES	YES	\$ 100,000.00	Or 200	7/1/2019	YES	7/1/2019	
Washington	YES	YES	\$ 10,000.00	None	1/1/2018	YES	1/1/2018	Washington has changed its rule since first enacted.
West Virginia	NO	YES	\$ 100,000.00	Or 200	1/1/2019	YES	7/1/2019	
Wisconsin	YES	YES	\$ 100,000.00	Or 200	10/1/2018	NO (will be Jan 1, 2020)	1/1/2020	
Wyoming	NO	YES	\$ 100,000.00	Or 200	2/1/2019	YES	7/1/2019	