

## Economic Nexus by State

	Sales Tax		Income Tax	
	Revenue	Transactions	Revenue	"Or"
Alabama	250,000	200	538,000	25% of total
Alaska	100,000	200	--	--
Arizona	100,000	--	Physical presence only	
Arkansas	100,000	200	Physical presence only	
California	500,000	--	500,000	25% of total
Colorado	100,000	--	500,000	25% of total
Connecticut	100,000	200	500,000	--
Delaware			Physical presence only	
Florida	physical presence only		Physical presence only	
Georgia	100,000	200	Physical presence only	
Hawaii	100,000	200	100,000	200 trans.
Idaho	100,000	--	Physical presence only	
Illinois	100,000	200	Physical presence only	
Indiana	100,000	200	No Minimum	
Iowa	100,000	--	Physical presence only	
Kansas	physical presence only		Physical presence only	
Kentucky	100,000	200	No Minimum	
Louisiana	100,000	200	Physical presence only	
Maine	100,000	200	500,000	25% of total
Maryland	100,000	200	Physical presence only	
Massachusetts	100,000	--	500,000	--
Michigan	100,000	200	350,000	--
Minnesota	100,000	200	No Minimum	
Mississippi	250,000	--	Physical presence only	
Missouri	physical presence only		Physical presence only	
Montana			Physical presence only	
Nebraska	100,000	200	Physical presence only	
Nevada	100,000	200		
New Hampshire			Physical presence only	
New Jersey	100,000	200	Physical presence only	
New Mexico	100,000	--	Physical presence only	
New York	500,000	100	1,000,000	--
North Carolina	100,000	200	Physical presence only	
North Dakota	100,000	--	Physical presence only	
Ohio	100,000	200	500,000	--
Oklahoma	100,000	--	Physical presence only	
Oregon			750,000	--
Pennsylvania	100,000	--	500,000	--
Rhode Island	100,000	200	Physical presence only	
South Carolina	100,000	--	Physical presence only	
South Dakota	100,000	200		
Tennessee	100,000	--	500,000	25% of total
Texas	500,000	--	500,000	--
Utah	100,000	200	No Minimum	
Vermont	100,000	200	No Minimum	
Virginia	100,000	200	No Minimum	
Washington	100,000	--	100,000	--
Washington DC	100,000	200	Physical presence only	
West Virginia	100,000	200	Physical presence only	
Wisconsin	100,000	200	No Minimum	
Wyoming	100,000	200	Physical presence only	

The U.S. Supreme Court has declined to hear challenges to economic nexus laws for corporate income tax purposes

If your sales representatives, whether they be employees or independent contractors, have the right to approve sales orders in the state of solicitation, then P.L. 86-272 protection may be lost. Sales orders should be sent out of state for approval

