



2017 Remote Sales Tax State Legislation

As of March 22, 2017

Key Terms

- **Economic Nexus** – Requirement for out-of-state sellers that have no physical presence in a state but who have sales that exceed a defined amount to collect and remit applicable sales and use taxes.
- **Reporting/Notification Requirements** - Requirement for out-of-state sellers that are not currently collecting and remitting applicable taxes to report sales information for tax purposes to the state and/or consumer.
- **Marketplace Providers** – Imposes requirements on online marketplaces (such as eBay) to collect and remit applicable sales and use taxes.

State	Bill #	Status	Type of Legislation
Arkansas	S.B. 140	2/6/2017 - Passed Senate	Economic Nexus (\$100,000)
Arkansas	H.B. 1388	2/22/2017 - Passed Senate Committee	Reporting/Notification
Georgia	H.B. 61	2/15/2017 - Passed House 2/16/2017 - Senate Read and Referred	Economic Nexus (\$250,000)
Georgia	H.B. 62	1/24/2017 - Withdrawn, recommitted	Economic Nexus (\$250,000)
Hawaii	S.B. 620	3/7/2017 - Passed Senate - Scheduled Public hearing for 3/22	Economic Nexus (\$100,000)
Hawaii	S.B. 622	2/2/2017 - Scheduled Public hearing for 2-7	Economic Nexus (\$100,000)
Hawaii	H.B. 345	2/13/2017 - Committee recommends that measure be deferred	Economic Nexus (\$100,000)
Hawaii	H.B. 398	2/17/2017 - Passed Committee	Reporting/Notification
Hawaii	S.B. 161	1/20/2017 - Introduced	Reporting/Notification
Idaho	H.B. 155	2/13/2017 - Referred to Revenue & Taxation	Affiliate Nexus (\$10,000)
Illinois	H.B. 3057	3/9/2017 - Referred to Sales and Other Taxes Subcommittee	Reporting/Notification
Indiana	S.B. 545	2/2/2017 - Passed Senate	Economic Nexus (\$100,000)
Iowa	H.F. 460	2/28/2017 - Introduced, referred to Ways and Means	Reporting/Notification
Kansas	S.B. 111	2/1/2017 - Introduced - Hearing on Feb. 8	Reporting/Notification
Kansas	H.B. 2235	2/1/2017 - Introduced	Reporting/Notification
Kansas	H.B. 2400	3/22/2017 - Hearing in Committee on Taxation	Economic Nexus (\$100,000)
Maryland	H.B. 1213	2/10/2017 - Introduced - Hearing March 8	Economic Nexus (\$10,000)
Maryland	S.B. 855	2/3/2017 - Introduced - Hearing March 8	Economic Nexus (\$10,000)

Massachusetts	H. 1558	1/23/2017 - Introduced	Economic Nexus (\$100,000)
Massachusetts	S.D. 259	1/13/2017 - Introduced	Conforms to passage of federal law on sales tax collection
Massachusetts	H.1.	1/26/2017 - Introduced	Gov's Budget, Enhanced enforcement by DOR
Minnesota	S.F. 45	1/9/2017 - Introduced	Expanded Nexus (Marketplace)
Mississippi	Proposed Rule		Economic Nexus (\$250,000)
Mississippi	H.B. 480	2/28/2017 - Died in Senate Committee	Economic Nexus (\$250,000)
Mississippi	H.B. 688	1/31/2017 - Died in Committee	Marketplace Providers
Mississippi	S.B. 2008	1/31/2017 - Died in Committee	Affiliate Nexus (\$10,000)
Mississippi	S.B. 2414	1/31/2017 - Died in Committee	Marketplace Providers
Missouri	S.B. 105	2/28/2017 - Passed S. Ways and Means Committee	Conforms to Streamlined Sales Tax
Nebraska	L.B. 44	1/5/2017 - Introduced - Revenue Committee	Reporting/Notification
Nebraska	L.B. 564	1/18/2017 - Introduced	Economic Nexus (\$25,000); Reporting/Notification
New Jersey	A.R 96	2/16/2016 - Introduced	Resolution to Congress
New Jersey	S.R. 18	2/4/2016 - Introduced	Resolution to Congress
New Mexico	H.B 202	3/11/2017 - Transmitted to Governor	Economic Nexus (\$100,000)
New Mexico	S.B. 123	1/19/2017 - Introduced	Economic Nexus (\$100,000)
New Mexico	S.B. 264	3/8/2017 - Passed Committee	Economic Nexus/Marketplace
New Mexico	H.B. 412	3/8/2017 - Passed House	Marketplace Providers
New York	A. 3008	3/13/2017 - Amended and recommitted to Ways and Means	Marketplace Providers (Included in Budget)
New York	S. 2009	3/13/2017 - Amended and recommitted to Finance	Marketplace Providers (Included in Budget)
North Carolina	S.B. 81	2/14/2017 - Introduced	Economic Nexus (\$100,000)
North Dakota	S.B. 2298	2/17/2017 - Passed Senate	Economic Nexus (\$100,000)
Oklahoma	S.B. 337	2/6/2017 - Introduced	Reporting/Notification
Pennsylvania	H.B. 542	2/17/2017 - Introduced	Reporting

Rhode Island	H.B. 5175	1/19/2017- Governor's Budget - Introduced	Marketplace Providers
South Carolina	S. 214	1/31/2017 - Passed Senate 2/15/2017 - Introduced in House	Affiliate Nexus
Tennessee	Final Rule	Effective 7/1/2017	Economic Nexus (\$500,000) - Has been challenged in court
Texas	S.B. 1713	Introduced 3/9/2017	Expanded Nexus
Utah	S.B. 83	3/9/2017 - Dead	Reporting/Notification
Utah	S.B. 101	3/9/2017 - Dead	Affiliate Nexus
Utah	S.B. 110	3/9/2017 - Dead	Economic Nexus (\$100,000)
Virginia	H.B. 1501	2/7/2017 - Died in Committee	Conforms to Streamlined Sales Tax
Virginia	S.B. 962	Cross-file to H.B. 2058	Adds "storage of inventory" to definition of nexus
Virginia	H.B. 2058	2/20/2017 - Enacted	Adds "storage of inventory" to definition of nexus
Virginia	H.B. 1500	3/17/2017 - Enacted	Adds "storage of inventory" to definition of nexus
Washington	H.B. 1549	1/23/2017 - Introduced	Economic Nexus (\$267,000)
Washington	S.B. 5112	1/23/2017 - Introduced	Economic Nexus (\$267,000)
Washington	S.B. 5855	2/27/2017 - Introduced	Expanded Nexus/ Marketplace/Notification
Washington	S.B. 5856	2/27/2017 - Introduced	Reporting/Expanded Nexus
Wyoming	H.B. 19	2/28/2017 - Enacted	Economic Nexus (\$100,000)