Sales Tax Economic Nexus Thresholds by State (2026)

Remote seller economic nexus thresholds for all 50 states and DC. Last reviewed September 2026.

Catching Numbers
CPA-led bookkeeping & controller services

State	Economic nexus threshold	Measured over	Notes
Alabama	**$250,000**	Previous calendar year	Retail sales
Alaska	**$100,000**	Previous or current calendar year	No statewide sales tax; applies to local taxes through the Alaska Remote Seller Sales Tax Commission. Transaction test removed January 1, 2025.
Arizona	**$100,000**	Previous or current calendar year	Gross sales
Arkansas	**$100,000 or 200 transactions**	Previous or current calendar year	Taxable sales
California	**$500,000**	Preceding or current calendar year	Sales of tangible personal property
Colorado	**$100,000**	Previous or current calendar year	Retail sales
Connecticut	**$100,000 and 200 transactions**	12 months ending September 30	Both tests must be met
Delaware	**No statewide sales tax**		No sales tax
District of Columbia	**$100,000 or 200 transactions**	Previous or current calendar year	Retail sales
Florida	**$100,000**	Previous calendar year	Taxable sales
Georgia	**$100,000 or 200 transactions**	Previous or current calendar year	Retail sales
Hawaii	**$100,000 or 200 transactions**	Previous or current calendar year	Gross sales
Idaho	**$100,000**	Previous or current calendar year	Gross sales
Illinois	**$100,000**	Preceding 12 months	Transaction test removed January 1, 2026
Indiana	**$100,000**	Previous or current calendar year	Transaction test removed January 1, 2024
Iowa	**$100,000**	Previous or current calendar year	Gross sales
Kansas	**$100,000**	Previous or current calendar year	Gross sales
Kentucky	**$100,000**	Previous or current calendar year	Transaction test removed August 1, 2026
Louisiana	**$100,000**	Previous or current calendar year	Transaction test removed August 1, 2023
Maine	**$100,000**	Previous or current calendar year	Gross sales
Maryland	**$100,000 or 200 transactions**	Previous or current calendar year	Gross sales
Massachusetts	**$100,000**	Previous or current calendar year	Gross sales

State	Economic nexus threshold	Measured over	Notes
Michigan	**$100,000 or 200 transactions**	Previous calendar year	Gross sales
Minnesota	**$100,000 or 200 transactions**	12 months ending with the latest completed quarter	Retail sales
Mississippi	**$250,000**	Prior 12 months	Gross sales
Missouri	**$100,000**	Previous 12 months, checked quarterly	Taxable sales
Montana	**No statewide sales tax**		No sales tax
Nebraska	**$100,000 or 200 transactions**	Previous or current calendar year	Retail sales
Nevada	**$100,000 or 200 transactions**	Previous or current calendar year	Retail sales
New Hampshire	**No statewide sales tax**		No sales tax
New Jersey	**$100,000 or 200 transactions**	Previous or current calendar year	Gross sales
New Mexico	**$100,000**	Previous calendar year	Taxable sales
New York	**$500,000 and 100 transactions**	Preceding four sales tax quarters	Both tests must be met; sales of tangible personal property
North Carolina	**$100,000**	Previous or current calendar year	Transaction test removed July 1, 2024
North Dakota	**$100,000**	Previous or current calendar year	Taxable sales
Ohio	**$100,000 or 200 transactions**	Previous or current calendar year	Retail sales
Oklahoma	**$100,000**	Preceding or current calendar year	Taxable sales
Oregon	**No statewide sales tax**		No sales tax
Pennsylvania	**$100,000**	Previous calendar year	Gross sales
Rhode Island	**$100,000 or 200 transactions**	Previous calendar year	Gross sales
South Carolina	**$100,000**	Previous or current calendar year	Gross sales
South Dakota	**$100,000**	Previous or current calendar year	Transaction test removed July 1, 2023
Tennessee	**$100,000**	Previous 12 months	Retail sales, excluding marketplace sales
Texas	**$500,000**	Preceding 12 calendar months	Gross revenue
Utah	**$100,000**	Previous or current calendar year	Transaction test removed July 1, 2025

State	Economic nexus threshold	Measured over	Notes
Vermont	**$100,000 or 200 transactions**	Prior four calendar quarters	Gross sales
Virginia	**$100,000 or 200 transactions**	Previous or current calendar year	Retail sales
Washington	**$100,000**	Previous or current calendar year	Gross sales
West Virginia	**$100,000 or 200 transactions**	Previous or current calendar year	Gross sales
Wisconsin	**$100,000**	Previous or current calendar year	Gross sales
Wyoming	**$100,000**	Previous or current calendar year	Transaction test removed July 1, 2024

A business that meets a state's threshold generally must register, collect and file sales tax there. Physical presence (inventory, staff, an office) creates nexus regardless of sales. States define includable sales differently, and marketplace facilitator sales may or may not count.

Check your own numbers free: catchingnumbers.com/resources/sales-tax-nexus-checker/ · **Questions?** contact@catchingnumbers.com · +1 (646) 450-8036

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