

## 2026 Economic Nexus Details by State

Economic nexus refers to the legal requirement for businesses to register, collect, and remit sales tax in a state once they exceed specific sales or transaction thresholds. The table below provides a state-by-state overview of nexus rules as of March 5, 2026.

State	Nexus thresholds	Measurement date
<u><a href="#">Alabama</a></u>	\$250,000 in sales	Previous calendar year
<u><a href="#">Alaska</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Arizona</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Arkansas</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">California</a></u>	\$500,000 in sales	Current or previous calendar year
<u><a href="#">Colorado</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Connecticut</a></u>	\$100,000 in sales and 200 transactions	12-month period ending on September 30
<u><a href="#">Delaware</a></u>	N/A	N/A
<u><a href="#">Florida</a></u>	\$100,000 in sales	Previous calendar year
<u><a href="#">Georgia</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">Hawaii</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">Idaho</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Illinois</a></u>	\$100,000 in sales	12-month period
<u><a href="#">Indiana</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Iowa</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Kansas</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Kentucky</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">Louisiana</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Maine</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Maryland</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">Massachusetts</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Michigan</a></u>	\$100,000 in sales or 200 transactions	Previous calendar year
<u><a href="#">Minnesota</a></u>	\$100,000 in sales or 200 transactions	12-month period
<u><a href="#">Mississippi</a></u>	\$250,000 in sales	12-month period
<u><a href="#">Missouri</a></u>	\$100,000 in sales	12-month period
<u><a href="#">Montana</a></u>	N/A	N/A
<u><a href="#">Nebraska</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">Nevada</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">New Hampshire</a></u>	N/A	N/A
<u><a href="#">New Jersey</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">New Mexico</a></u>	\$100,000 in sales	Previous calendar year
<u><a href="#">New York</a></u>	\$500,000 in sales and 100 transactions	Previous four sales tax quarters
<u><a href="#">North Carolina</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">North Dakota</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Ohio</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">Oklahoma</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Oregon</a></u>	N/A	N/A
<u><a href="#">Pennsylvania</a></u>	\$100,000 in sales	Previous calendar year
<u><a href="#">Rhode Island</a></u>	\$100,000 in sales or 200 transactions	Previous calendar year
<u><a href="#">South Carolina</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">South Dakota</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Tennessee</a></u>	\$100,000 in sales	12-month period
<u><a href="#">Texas</a></u>	\$500,000 in sales	12-month period
<u><a href="#">Utah</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Vermont</a></u>	\$100,000 in sales or 200 transactions	12-month period
<u><a href="#">Virginia</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">Washington</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">West Virginia</a></u>	\$100,000 in sales or 200 transactions	Current or previous calendar year
<u><a href="#">Wisconsin</a></u>	\$100,000 in sales	Current or previous calendar year
<u><a href="#">Wyoming</a></u>	\$100,000 in sales	Current or previous calendar year

**District of Columbia** — \$100,000 in sales or 200 transactions. Measurement period: Current or previous calendar year.

**Puerto Rico** — \$100,000 in sales or 200 transactions. Measurement period: Seller's accounting year.