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There are 45 states (plus Washington, D.C.) that have a general sales tax, and almost all of them require out-of-state sellers that do a certain amount of business in the state to collect and remit sales/use tax. How long before the remaining few states do the same?

States only recently won the right to tax remote sales. They can require a business to collect sales tax only if the business has a significant connection, or nexus, with the state. Until June 21, 2018, sales tax nexus was based exclusively on physical presence.

The Supreme Court of the United States overruled the physical presence rule last year

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Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Michigan, Minnesota, Mississippi, Nebraska, Nevada, New Jersey, New York, North Carolina, North Dakota, South Carolina, South Dakota, Utah, Vermont, Washington, West Virginia, Wisconsin, Wyoming, and Washington, D.C.

The following states will enforce economic nexus later this year:

- Arizona (October 1, 2019)
- Arkansas (July 1, 2019)
- Idaho (June 1, 2019)
- New Mexico (July 1, 2019)
- Oklahoma (November 1, 2019)
- Pennsylvania (July 1, 2019)
- Rhode Island (July 1, 2019)
- Tennessee (July 1, 2019)
- Texas (October 1, 2019)
- Virginia (July 1, 2019)

Louisiana was an early adopter of economic nexus but isn't enforcing it, yet.

The [Louisiana Legislature enacted economic nexus](#) prior to the Supreme Court ruling in Wayfair, when physical presence in a state was still a requisite for sales tax collection. Originally set to take effect January 1, 2019, enforcement of economic nexus was delayed until "a date to be determined in 2019." [Lawmakers then introduced a new measure](#), which is still making its way through the Legislature. It's unclear when the state will require remote sellers to collect and remit sales tax.

[Learn more about economic nexus laws in all states.](#)

States with a variation of economic nexus

Three states enforce economic nexus with a twist: Massachusetts, Ohio, and

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[Ohio has a similar policy](#). As of January 1, 2018, out-of-state vendors that use in-state software (e.g., web cookies) to develop and maintain a market in Ohio are required to collect and remit Ohio sales tax if they have gross receipts of \$500,000 in Ohio in the current or preceding calendar year.

Oklahoma's policy is a bit different. It requires remote sellers with at least \$10,000 in annual sales of tangible personal property in Oklahoma to either collect and remit Oklahoma sales tax or comply with notice and reporting requirements for non-collecting sellers. Lawmakers recently enacted a [more traditional form of economic nexus](#), but it will continue to provide the non-collecting seller use tax reporting option for certain marketplace facilitators.

The final three

Only three states don't have economic nexus or a similar remote sales tax policy: Florida, Kansas, and Missouri. Economic nexus legislation was introduced in all of them this year.

An [economic nexus bill died in Florida](#), where the legislature is no longer in session. A tax on remote sales is a hard sell in the Sunshine State, but it could resurface.

A [measure imposing economic nexus](#) was approved by the Kansas Legislature in March, but Governor Laura Kelly vetoed it on the grounds that other aspects of the bill would compromise the state budget and put the state out of compliance with the Streamlined Sales and Use Tax Agreement.

The 2019 legislative session in [Missouri](#) concluded before lawmakers could pass an economic nexus measure.

It's hard to imagine these three holdouts won't eventually jump on the economic

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