

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

## SALES TAX & COMPLIANCE

# Sales Tax Laws Roundup: April-May 2020

At the start of April, individuals and organizations were just coming to terms with stay-at-home orders and closures of nonessential businesses. As states start to relax those provisions, businesses are beginning to prepare for what comes next. Read on to

**Gail Cole** • May. 12, 2020



*While you focus on your clients, we stay on top of legislative and policy changes that can affect their sales tax compliance.*

At the start of April, individuals and organizations were just coming to terms with stay-at-home orders and closures of nonessential businesses. As states start to relax those provisions, businesses are beginning to prepare for what comes next. Read on to discover sales tax changes states are implementing because of the new coronavirus (COVID-19) — or despite it.

### **Canada provides sales tax relief for businesses impacted by COVID-19.**

As many American states have done with state sales tax, Canada's provinces are offering filing or payment extensions for their provincial sales taxes. Payment deferrals are also available for Canada's national sales tax, the Goods and Services Tax (GST). [Learn more.](#)

### **COVID-19 tax relief roundup.**

A compilation of tax news related to the COVID-19 outbreak. [Learn more.](#)

### **Drop in brick-and-mortar sales could inspire Florida to enact economic nexus.**

Because Florida doesn't require out-of-state online sellers to collect and remit sales tax, the state missed out on significant sales tax revenue when residents switched to online shopping because of COVID-19. This could motivate lawmakers to reconsider economic nexus legislation. [Learn more.](#)

### **First sales tax holiday of 2020 encourages disaster preparation in Texas.**

Many items that can help Texans survive a natural disaster were exempt from Texas sales tax for a limited period during a natural disaster of another sort. [Learn more.](#)

### **Georgia's marketplace facilitator law affects food delivery, lodging, and rideshare industries.**

Georgia's new marketplace facilitator law went into effect April 1, 2020, just in time to ensure food delivery platform providers collect and remit sales tax on behalf of the third-party sellers delivering takeout food during the pandemic. [Learn more.](#)

### **Local sales tax relief available in Louisiana for businesses suffering because of COVID-19.**

Some home-rule jurisdictions in Louisiana are providing local sales tax filing or payment extensions for taxpayers adversely affected by COVID-19. [Learn more.](#)

## **Marketplace facilitators to collect Tennessee sales tax on behalf of third-party sellers.**

Come October 1, 2020, marketplace facilitators will be required to collect and remit sales tax on third-party sales made in Tennessee. [Learn more.](#)

## **Sales tax nexus endures beyond cessation of business activities in California.**

Once you establish sales tax nexus in California, it's not easy to shake. [Learn more.](#)

## **States provide sales tax relief for businesses impacted by COVID-19.**

Learn more about relief options in [Alabama](#), [California](#), [Florida](#), [Maryland](#), [New York](#), and [Washington](#).

## **Washington considers sales tax holidays for small businesses.**

Some lawmakers in Washington state believe sales tax holidays could help “jump-start business activity statewide.” [Learn more.](#)

## **Working from home during (or after) pandemic could create sales tax nexus.**

The presence of employees in a state generally establishes sales tax nexus for their employer. However, employees working temporarily from home due to stay-at-home orders won't trigger nexus in some states for the duration of the crisis. These states have made clear this more lenient policy is temporary. [Learn more.](#)

=====

*Gail Cole has been researching, writing, and reporting tax news for Avalara since 2012. She's on a mission to uncover unusual tax facts and make complex laws and legislation more digestible for accounting and business professionals — or anyone interested in learning about tax compliance. [Get more sales tax news from the Avalara blog.](#)*

Sales Tax & Compliance • News

CPAPA is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.