

State	Threshold Above \$100k?	Threshold Amount Score	Included Sales?	Transaction threshold?	Marketplace Sales Excluded?	Measurement Period	Compliance Deadline
Alabama	\$250,000	2	Retail	None	Yes	Previous calendar year	January 1 after meeting threshold previous year
Alaska	No	1	Gross	None	No	Previous calendar year	January 1 after meeting threshold previous year
Arizona	No	0	Gross	None	Yes	Previous or current calendar year	First day of the month beginning at least 30 days after threshold met
Arkansas	No	0	Taxable	200	Yes	Previous or current calendar year	Next transaction
California	\$500,000	2	Gross	None	No	Previous or current calendar year	Day threshold exceeded
Colorado	No	0	Retail	None	Yes	Previous or current calendar year	First day of the month beginning at least 90 days after threshold met
Connecticut	No	0	Retail	200, AND	No	12-month period ending Sept. 30	October 1 of the year in which threshold crossed by Sept. 30
D.C.	No	0	Retail	200	No	Previous or current calendar year	Next transaction
Florida	No	0	Taxable	None	Yes	Previous calendar year	January 1 after meeting threshold previous year
Georgia	No	0	Retail	200	Yes	Previous or current calendar year	Next transaction
Hawaii	No	1	Gross	200	No	Previous or current calendar year	First of the month following when the threshold is met
Idaho	No	1	Gross	None	No	Preceding 12-month period	Next transaction
Illinois	No	0	Retail	200	Yes	Previous or current calendar year	Quarterly after meeting threshold previous quarter
Indiana	No	0	Gross	None	Yes	Previous or current calendar year	Next transaction
Iowa	No	0	Gross	None	No	Previous or current calendar year	First day of the month beginning at least 30 days after threshold met
Kansas	No	0	Gross	None	No	Previous or current calendar year	Next transaction
Kentucky	No	0	Gross	200	No	Previous or current calendar year	First day of the month beginning at least 60 days after threshold met
Louisiana	No	0	Retail	None	Yes	Previous or current calendar year	Registration within 30 days, collection within 60 days
Maine	No	1	Gross	None	Yes	Previous or current calendar year	First day of the month beginning at least 30 days after threshold met
Maryland	No	0	Gross	200	No	Previous or current calendar year	First of the month following when the threshold is met
Massachusetts	No	0	Gross	None	Yes	Previous or current calendar year	First day of the month beginning at least two months after threshold met
Michigan	No	0	Gross	200	No	Previous calendar year	January 1 after meeting threshold previous year
Minnesota	No	0	Retail	200	No	Preceding 12-month period	First day of the month beginning no more than 60 days after threshold met
Mississippi	\$250,000	2	Gross	None	Yes	Preceding 12-month period	Next transaction
Missouri	No	0	Taxable	None	No	Preceding four quarters	First day of the month beginning no more than 90 days after threshold met
Nebraska	No	0	Retail	200	No	Previous or current calendar year	First day of the month beginning at least 30 days after threshold met
Nevada	No	0	Retail	200	No	Previous or current calendar year	First day of the month beginning at least 30 days after threshold met
New Jersey	No	0	Gross	200	No	Previous or current calendar year	Next transaction
New Mexico	No	1	Taxable	None	Yes	Previous calendar year	January 1 after meeting threshold previous year
New York	\$500,000	2	Gross	100, AND	No	Preceding four quarters	Registration within 30 days, collection within 50 days
North Carolina	No	0	Gross	None	No	Previous or current calendar year	Next transaction
North Dakota	No	1	Taxable	None	Yes	Previous or current calendar year	January 1 after meeting threshold previous year or within 60 days, whichever is earlier
Ohio	No	0	Retail	200	No	Previous or current calendar year	Next day after meeting threshold
Oklahoma	No	0	Taxable	None	Yes	Previous or current calendar year	First calendar month after month in which threshold is met
Pennsylvania	No	0	Gross	None	No	Previous calendar year	April 1 after meeting threshold previous year
Rhode Island	No	1	Gross	200	No	Previous calendar year	January 1 after meeting threshold previous year
South Carolina	No	0	Gross	None	No	Previous or current calendar year	First day of the second month after threshold met
South Dakota	No	1	Gross	None	No	Previous or current calendar year	First day of the month beginning at least 30 days after threshold met
Tennessee	No	0	Retail	None	Yes	Preceding 12-month period	First day of the third month after threshold met
Texas	\$500,000	2	Gross	None	No	Preceding 12-month period	First day of the fourth month after threshold met
Utah	No	0	Gross	None	Yes	Previous or current calendar year	Next transaction
Vermont	No	1	Gross	200	No	Preceding four quarters	First day of the month beginning at least 30 days after threshold met
Virginia	No	0	Retail	200	Yes	Previous or current calendar year	Next transaction
Washington	No	0	Gross	None	No	Previous or current calendar year	First day of the month beginning at least 30 days after threshold met
West Virginia	No	1	Gross	200	No	Previous or current calendar year	Next transaction
Wisconsin	No	0	Gross	None	No	Previous or current calendar year	Next transaction
Wyoming	No	1	Gross	200	Yes	Previous or current calendar year	Next transaction

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Possible Points	2		3	3	2	(Combined)	5
	2 points: Increased threshold		3 points: Retail	3 points: None/	2 points: Yes		
	1 point: Normal threshold but state GDP less than 200% of SD		2 points: Taxable	0 points: 200	0 points: No		
	0 points: Normal threshold		0 points: Gross				
		31	28	18	28	7	
						9	