



Sales Tax and More

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Marketplace Facilitator as of 10/18/2019

	State	Amazon Collecting	Ebay Collecting	Etsy Collecting	WMT Collecting	Effective Date	Monetary Threshold	Transactions Threshold	Prior Calendar- Previous 12 months - Current Year	Notes
1	Alabama	Yes	Yes	Yes	Yes	1/1/2019	\$250,000	N/A	previous 12 months	Register with the DOR and collect tax for all third-parties or comply with notice and reporting requirements. Waiting to see how Amazon will respond.
2	Arkansas	Yes	Yes	Yes	Yes	7/1/2019	\$100,000	200	Previous or current calendar year	A sale made through a marketplace facilitator constitutes a sale of the marketplace facilitator for purposes of satisfying the economic nexus thresholds and not a sale of the marketplace seller.
3	Arizona	Yes	Yes	Yes	No response yet	10/1/2019	2019 - \$200,000 2020 \$150,000 2021 \$100,000	N/A	Previous calendar year	A marketplace facilitator has economic nexus if it facilitates, for remote seller(s) or also for its own behalf, a gross amount of more than \$100,000 in sales. A marketplace facilitator will not be liable for failing to pay the correct amount of TPT if: the facilitator and seller are unaffiliated; the seller gave the facilitator incorrect information; and the failure to pay the correct amount due was an error other than an error in sourcing the sale.
4	California	Yes	Yes	Yes	No response yet	10/1/2019	\$500,000	N/A	Previous or current calendar year	A marketplace facilitator, as defined, is considered the seller and retailer for each sale of TPP facilitated through its marketplace.
5	Colorado	Only the State - Not the locals	Yes	Yes	No response yet	10/1/2019	\$100,000	N/A	Previous or current calendar year	A marketplace facilitator is an entity that facilitates sales of marketplace sellers to purchasers on its platform and that may retain a fee for its service. The marketplace facilitator also: communicates the offer between the buyer and seller; and provides a payment processing service for both parties. A marketplace facilitator does not include a person that only provides internet advertising services or lists products for sale. A marketplace can be online or physical, and can include, but isn't limited to: a store; a booth; an internet website; a catalog; and a dedicated sales software application.
6	Connecticut	Yes	Yes	Yes	Yes	12/1/2018	\$250,000	200	Prior 12 months	Amazon began collecting taxes on 12/1/2018. Seller must still register with CT if sales are in excess of \$250,000.
7	District of Columbia	Yes	Yes	Yes	Yes	4/1/2019	N/A	N/A	N/A	Amazon collecting as of 4/1/2019. "Marketplace facilitator" means any person who provides a marketplace that lists, advertises, stores or processes orders for retail sales subject to tax under this chapter for sale by such marketplace sellers, and directly or indirectly collects payment from a purchaser and remits payment to a marketplace seller.
8	Hawaii	No response yet	1/1/2020	No response yet	No response yet	1/1/2020				A new definition of "marketplace facilitator" was enacted and means any person who sells or assists in the sale of tangible personal property, intangible property, or services on behalf of another seller
9	Idaho	Yes	Yes	Yes	Yes	6/1/2019	\$100,000	N/A	Previous or current calendar year	Marketplaces with a physical presence or \$100,000 in sales must collect tax for third-parties
10	Illinois	No response yet	1/1/2020	No response yet	No response yet	1/1/2020	\$100,000	200	Prior 12 months	The new law defines a "marketplace" as either a physical or electronic place. Any method may be used to sell items, including a forum, platform, or application. A "marketplace facilitator" uses the marketplace to: list a marketplace sellers items for sale through its marketplace; and processes sales or payments for marketplace sellers. For marketplace facilitators, satisfying an economic nexus threshold beginning January 1, 2020, triggers a use and service use tax collection obligation.
11	Indiana	Yes	Yes	Yes	Yes	7/1/2019	\$100,000	200	Previous Calendar Year	A "marketplace facilitator" means a person who: (1) owns, operates, or otherwise controls a "marketplace;" and (2) facilitates a retail transaction. Included within this definition are any affiliates. The forum that constitutes the marketplace can be either physical or electronic. The seller's products at issue may include tangible personal property, specified digital products, rooms, lodgings, or accommodations, or enumerated services.
12	Iowa	Yes	Yes	Yes	Yes	1/1/2019	\$100,000	N/A	Previous or current calendar year	Marketplace facilitator is deemed to be an agent of the seller. Amazon began collecting tax on 1/1/2019.
13	Kansas	No response yet	No response yet	No response yet	No response yet	6/21/2019	\$1	1	N/A	A person who is a marketplace facilitator should contact the KS DOR concerning entering into a voluntary compliance agreement with the Department. The term "person" is defined to include "any individual, firm, copartnership, joint adventure, association, corporation, estate or trust, receiver or trustee, or any group or combination acting as a unit, and the plural as well as the singular number". K. S.A. 79-3602(z). A marketplace facilitator is a person who, pursuant to an agreement with a retailer, facilitates sales by such retailer through a physical or electronic marketplace operated by the person. Since there are no minimums this may be challenged in court.
14	Kentucky	Yes	Yes	Yes	Yes	7/1/2019	\$100,000	200	Previous or current calendar year	Enacted 3/27/2019
15	Maine	Yes	Yes	Yes	No response yet	10/1/2019	\$100,000	200	Previous or current calendar year	A marketplace facilitator facilitates retail sales by listing, advertising, or processing orders for tangible personal property or taxable services for sale by marketplace sellers.
16	Maryland	Yes	Yes	Yes		10/1/2019	N/A	N/A	N/A	Marketplace facilitators are required to collect and remit sales tax on retail sales made by marketplace sellers. Marketplace sellers are not required to collect and remit sales and use tax to the extent that the marketplace facilitator collects the applicable sales and use tax.

17	Massachusetts	Yes	Yes	Yes	No response yet	10/1/2019	\$100,000	N/A	Previous or current calendar year	Remote retailers must register and collect Massachusetts sales or use tax if, in the previous or current year, their annual gross sales into Massachusetts exceed \$100,000. A "remote retailer" is a retailer, including a marketplace seller or marketplace facilitator, engaged in business in the state. A marketplace facilitator waiver from collection and remitting tax can be obtained if: 1. based on the marketplace transaction, the marketplace facilitator can presume in good faith that taxes are collected and remitted by a marketplace seller; 2. The marketplace facilitator collects the tax registration numbers of marketplace sellers selling on the marketplace platform; and 3. the marketplace seller is required to register to collect sales tax.
18	Michigan	No response yet	No response yet	No response yet	No response yet	10/1/2018	\$100,000	200	Prior Calendar year	On October 16, 2019 MI revised the economic nexus statute effective 10/1/2018 to include marketplace facilitators, effectively creating an effective date for marketplaces to begin collecting tax last year. We believe the MI treasury department will provide more guidance over the coming weeks.
19	Minnesota	Yes	Yes	Yes	Yes	10/1/2018	\$100,000	200	Rolling 12 months on the quarter	Requires all marketplace providers to collect and remit tax on sales they facilitate unless the retailer provides the marketplace provider with a copy of its registration to collect sales tax, and the marketplace provider and retailer agree that the retailer will collect the tax on marketplace sales.
20	Nebraska	Yes	Yes	Yes	Yes	4/1/2019	\$100,000	200	Previous or current calendar year	Amazon began collecting for all sellers effective 4/1/2019.
21	Nevada	Yes	Yes	Yes	No response yet	10/1/2019	\$100,000	200	Previous or current calendar year	The sales and use tax collection and remittance requirements do not apply if the marketplace facilitator and marketplace seller have entered into a written agreement in which the seller assumes responsibility for the collection and remittance of tax and has obtained a permit or registered to collect and remit tax.
22	New Jersey	Yes	Yes	Yes	Yes	11/1/2018	N/A	N/A	N/A	Amazon began collecting for all sellers effective 10/1/2018.
23	New Mexico	Yes	Yes	Yes	Yes	7/1/2019	\$100,000	N/A	Previous Calendar Year	Generally, the department will audit marketplace providers for gross receipts tax liability. However, it may also audit marketplace sellers. Sellers may take a deduction for transactions made by a marketplace seller if the seller has documentation showing the marketplace is collecting the tax on their behalf.
24	New York	Yes	Yes	Yes	Yes	6/1/2019	\$100,000	100	Prior 12 months	This relates to TPP only. The law relieves sellers using marketplace providers of any such responsibilities, as long as the seller receives in good faith a certification from the marketplace provider on a form authorized by the Department of Taxation and Finance that the marketplace provider is collecting the tax on such transactions. In fact, a seller of tangible personal property that makes all of its sales through marketplace providers who certify that they will collect the tax would have no New York sales tax collection and remittance responsibilities.
25	North Dakota	Yes	Yes	Yes	Yes	10/1/2019	\$100,000	N/A	Previous or current calendar year	"Marketplace" means a physical or electronic place where one or more marketplace sellers sell or offer for sale tangible personal property or other products or services subject to tax under section 57-40.2-02.1, regardless of whether the marketplace seller has a physical presence in this state. A physical or electronic place includes a store, booth, internet website, catalog, television, radio broadcast, or a dedicated sales software application.
26	Ohio	Yes	Yes	Yes	Yes	9/1/2019	\$100,000	200	Previous or current calendar year	In general, effective August 1, 2019, marketplace facilitators must collect and remit sales tax on behalf of Ohio customers. If a marketplace facilitator has already reached one or more of the thresholds in the prior calendar year (i.e., 2018), the first day the marketplace facilitator must begin collecting and remitting sales tax from Ohio consumers is September 1, 2019, filing the September return and remitting payment on or before October 23, 2019.
27	Oklahoma	Yes	Yes	Yes	Yes	7/1/2018	\$10,000	N/A	Previous calendar year	Amazon began collecting tax on July 1, 2018.
28	Pennsylvania	Yes	Yes	Yes	Yes	4/1/2018	\$10,000	N/A	Previous calendar year	A marketplace facilitator contracts with marketplace sellers to list or advertise the seller's goods and services for sale through a marketplace. The facilitator directly or indirectly collects the payment from the purchaser, and transmits the payment to the marketplace seller.
29	Rhode Island	Yes	Yes	Yes	Yes	8/1/2017 updated 7/1/2019	\$100,000	200	Previous calendar year	Amazon was not collecting. They reported third-party sellers on 2/13/2018 instead. Effective 7/1/2019 marketplace must collect the tax if they are above the thresholds.
30	South Carolina	Yes	Yes	Yes	Yes	4/29/2019	\$100,000	N/A	Previous or current calendar year	South Carolina legislation enacted in 2019 clarified the position that marketplace facilitators are retailers and are required to collect and remit use tax. Marketplace facilitators are required to remit state and local sales and use tax for products sold via its marketplace. The responsibility to remit remains even if a third party delivers the products. A marketplace facilitator can sell or lease any product subject to sales and use tax, including vehicles, lodging, meals, and machinery. Examples of marketplace facilitators include the following:
31	South Dakota	Yes	Yes	Yes	Yes	3/1/2019	\$100,000	200	Previous or current calendar year	Marketplaces must register with the DOR and collect tax for all third-parties or comply with notice and reporting requirements. Waiting to see how Amazon will respond.
32	Texas	Yes	Yes	Yes	No response yet	10/1/2019	N/A	N/A	N/A	A marketplace seller who in good faith accepts a marketplace provider's certification as described above shall exclude sales made through the marketplace when reporting and remitting taxes. Marketplace sellers are required to retain records of all sales made through the marketplace. Marketplace sellers are required to furnish to the marketplace provider any information required to correctly collect and remit tax. This may include a certification of taxability that an item being sold is taxable or exempt. "Marketplace" means a physical or electronic medium through which persons other than the owner or operator of the medium make sales of taxable items. The term includes a store, internet website, software application, or catalog.
	Utah	Yes	Yes	Yes	No response yet	10/1/2019	\$100,000	200	Previous or current calendar year	Marketplace sellers are not to pay, collect, or remit sales and use taxes for any sales facilitated by a marketplace facilitator. In addition, marketplace sellers can exclude sales made through the marketplace facilitator who is collecting tax on the facilitated sales. Marketplace sellers are not liable for a marketplace facilitator's failure to pay, collect, or remit or any underpayment of tax.

33	Vermont	Yes	Yes	Yes	Yes	6/1/2019	\$100,000	200	Prior 12 months	<p>A "marketplace facilitator" is defined as a person who contracts with marketplace sellers to facilitate for consideration, regardless of whether deducted as fees from the transaction, the sale of the marketplace seller's products through a physical or electronic marketplace operated by the person, and engages:</p> <p>directly or indirectly through one or more affiliated persons, in any of the following: (1) transmitting or otherwise communicating the offer or acceptance between purchasers and marketplace sellers; (2) owning or operating the infrastructure, electronic or physical, or technology that brings purchasers and marketplace sellers together; (3) providing a virtual currency that purchasers are allowed or required to use to purchase products from marketplace sellers; or (4) software development or research and development (R&D) activities related to any of the activities with respect to the marketplace seller's products, if such activities are directly related to a physical or electronic marketplace operated by the person or an affiliated person; and</p> <p>in any of the following activities with respect to the marketplace seller's products: (1) payment processing; (2) fulfillment or storage services; (3) listing products for sale; (4) setting prices; (5) branding sales as those of the marketplace facilitator; (6) order taking; (7) advertising or promotion; or (8) providing customer service or accepting or assisting with returns or exchanges.</p>
34	Virginia	Yes	Yes	Yes	Yes	7/1/2019	\$100,000	200	Previous or current calendar year	Enacted 3/27/2019
35	Washington	Yes	Yes	Yes	Yes	1/1/2018	\$10,000	N/A	Previous calendar year	Amazon began collecting and paying sales tax for third-party sellers on January 1, 2018. Amazon is not paying the Business & Occupation Tax (B&O). Washington take the position that sellers must still register, report 100% of their sales calculate the B&O and sales tax and then take a credit for the tax Amazon paid.
36	West Virginia	Yes	Yes	Yes	Yes	7/1/2019	\$100,000	200	Previous or current calendar year	A "marketplace" includes any means by which any marketplace seller sells or offers for sale tangible personal property, custom software, or services, for delivery into West Virginia. This is regardless of whether the marketplace seller has a physical presence in West Virginia.
37	Wisconsin	No response yet	1/1/2020	Yes	No response yet	10/1/2019	\$100,000	200	Previous or current calendar year	There is some question about start date. We will update as more information is released.
38	Wyoming	Yes	Yes	Yes	Yes	7/1/2019	N/A	N/A	N/A	A "marketplace facilitator" is any person that facilitates a sale of tangible personal property, services, or admissions for a marketplace seller and collects payment from a purchaser and transmits the payment to the marketplace seller by means of one or more third parties, regardless of whether the person receives compensation for facilitating the sale.

Disclaimer: Charts are a great place to start but should not be used to make final decisions without consulting with a tax professional.