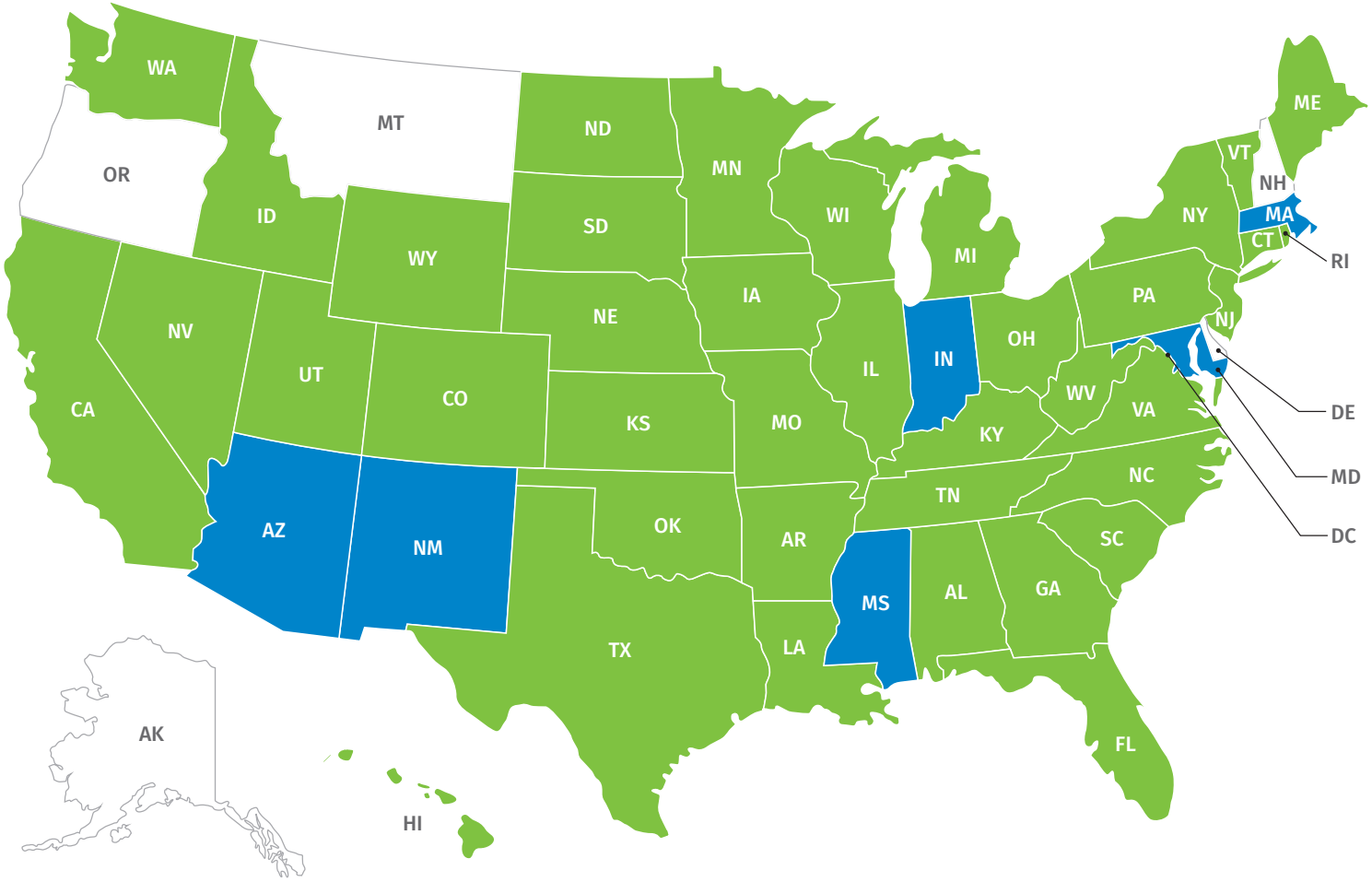
Wolters Kluwer

Tax & Accounting US

Status of State Sales and Use Tax Nexus Laws

States with sales tax that have enacted or introduced online tax laws include those with tax legislation related to click-through nexus, affiliate nexus, website notice and/or reporting requirements, or some variation thereof.



States with sales tax that have enacted online tax laws

States with sales tax that have introduced online tax legislation

States with no sales tax

Source: Wolters Kluwer, 2016

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Last revised November 9, 2016

11/16 2106-2245