

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.

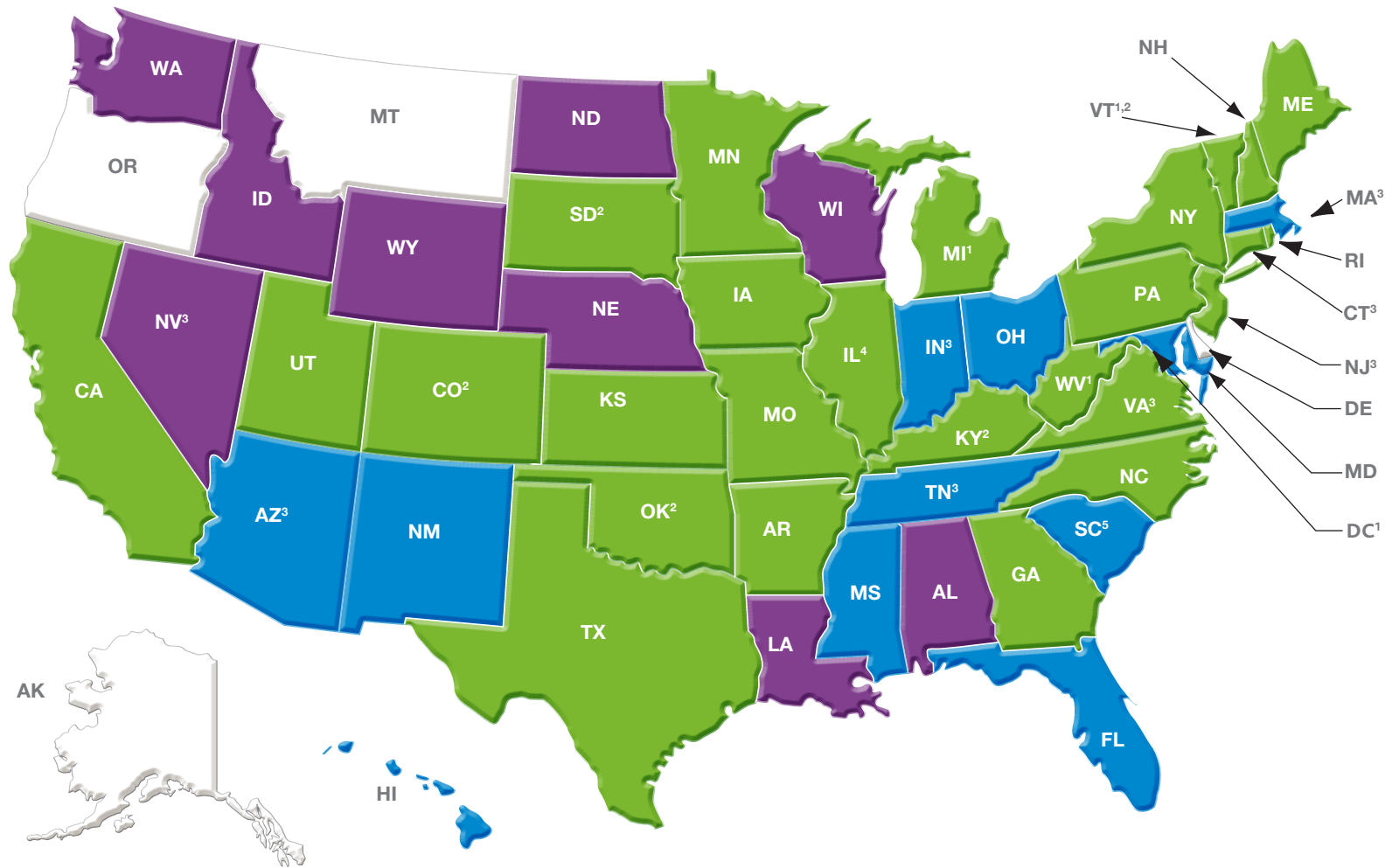
¹ VT has enacted a click-through nexus provision that is not yet in force, as well as a form of affiliate nexus that is currently in effect. The District of Columbia enacted a remote vendor collection requirement but it is not effective until the enactment by U.S. Congress of legislation that permits the provisions of the bill to go into effect. MI has enacted affiliate and click-through nexus provisions that are effective October 1, 2015.

² Five states have website notice and/or reporting requirements: Colorado, Kentucky, Oklahoma, South Dakota, and Vermont.

³ Several states have reached an agreement with Amazon under which Amazon has agreed to collect tax and has begun doing so: Arizona, Connecticut, Indiana, Massachusetts, Nevada, New Jersey, Tennessee, and Virginia.

⁴ The Illinois Supreme Court held that the definition provisions in the sales tax click-through nexus law are void and unenforceable because they impose a discriminatory tax on electronic commerce under the meaning of the federal Internet Tax Freedom Act. Illinois Supreme Court, October 18, 2013. Since the court's ruling, Illinois has enacted legislation under which a retailer would be presumed to be maintaining a place of business in Illinois if certain conditions are met, effective January 1, 2015.

⁵ South Carolina enacted a temporary safe harbor provision that is effective June 8, 2011, and expires January 1, 2016.



- Purple:** States with sales tax
- Green:** States with sales tax that have enacted online tax laws
- Blue:** States with sales tax that have introduced online tax legislation
- White:** States with no sales tax