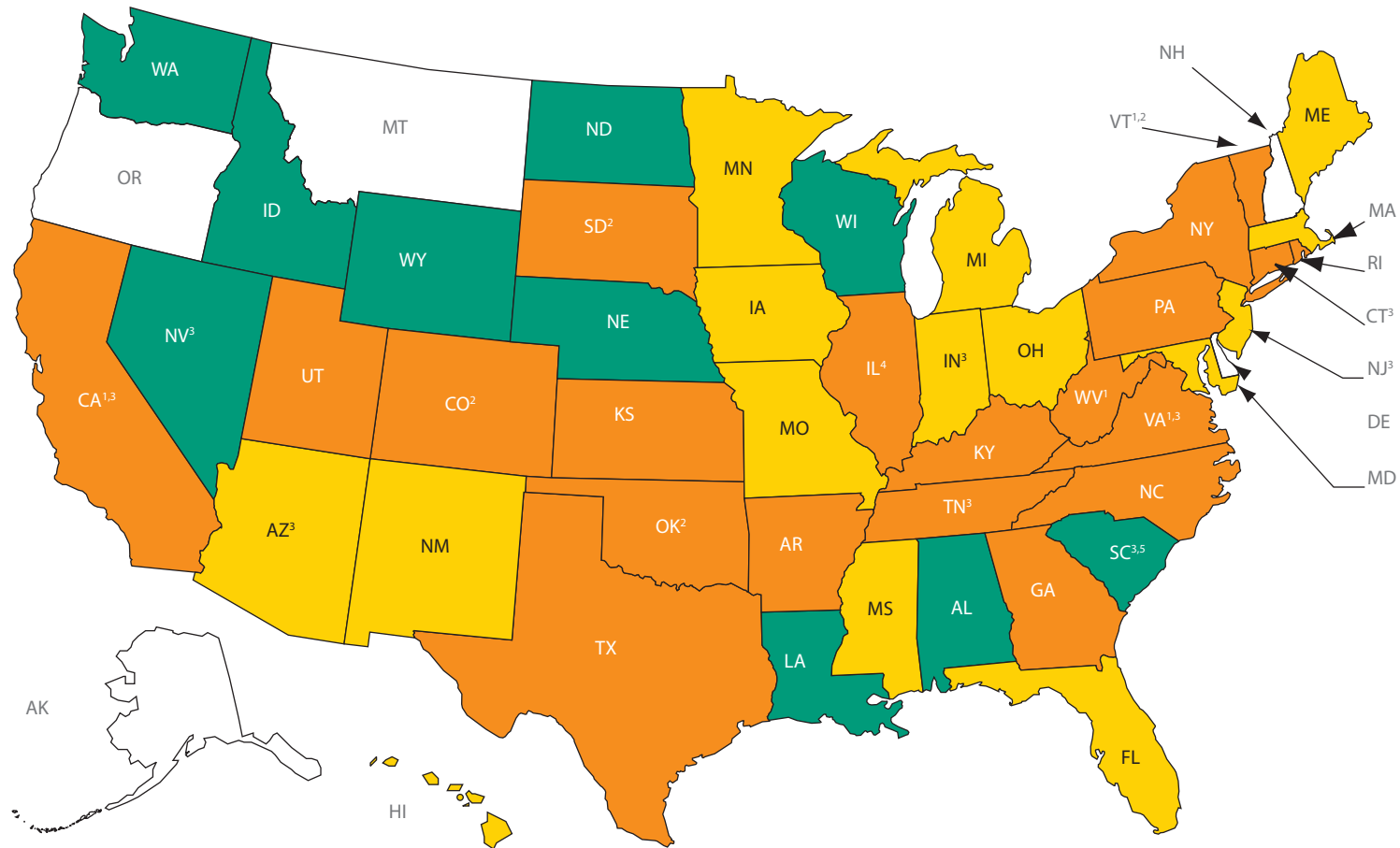


Status of Sales and Use Online Tax Laws



- Green: States with sales tax
- Orange: States with sales tax & enacted online tax laws or rules
- Yellow: States with sales tax & pending online tax legislation
- White: States with no sales tax

States with sales tax and enacted or pending online tax laws include those with tax legislation related to click-through nexus and/or affiliate-nexus.

- ¹ Online tax laws have been enacted in Kansas, Kentucky, Virginia, Vermont and West Virginia. However, they are not yet in force. The District of Columbia enacted a remote vendor collection requirement but it is not operative until various local laws are enacted.
- ² Four states also have website notice and/or reporting requirements: Colorado, Oklahoma, South Dakota, and Vermont. However, Colorado's notice and reporting requirements were permanently enjoined and declared unconstitutional by the U.S. District Court, District of Colorado, on March 30, 2012.
- ³ Several states have reached an agreement with Amazon under which Amazon will collect taxes at some future date: Arizona, Connecticut, Indiana, Nevada, New Jersey, South Carolina, Tennessee, and Virginia.
- ⁴ Click-through and affiliate nexus declared unconstitutional by Cook County Circuit Court on May 7, 2012.
- ⁵ South Carolina enacted a temporary safe harbor provision that is effective June 8, 2011, and expires January 1, 2016.