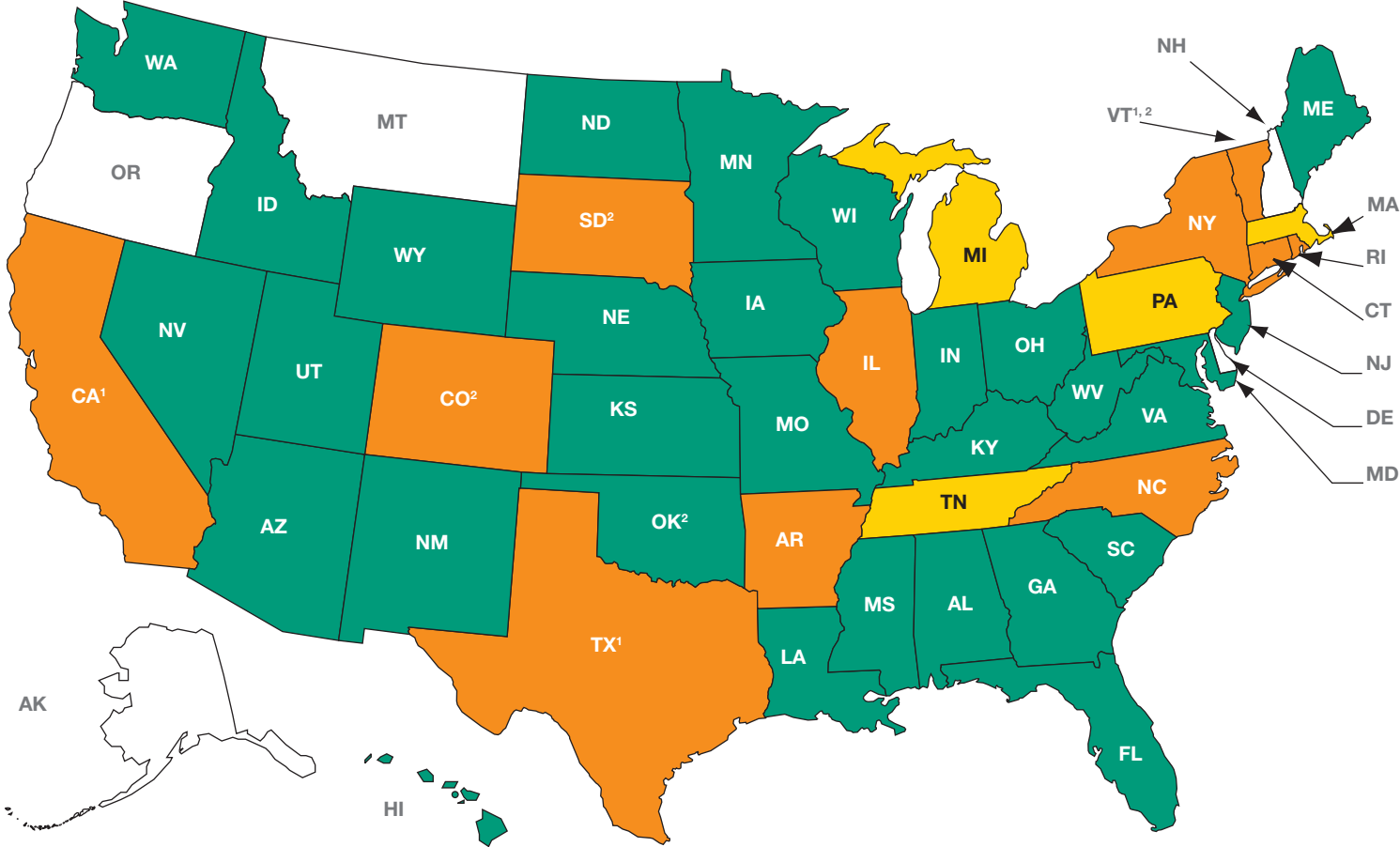


State Sales Tax and Online Sales Tax Rules



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.

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

¹ Online tax laws have been enacted in California, Texas and Vermont. However, they will not be in force until after 2011.

² Four states also have website notification requirements: Colorado, Oklahoma, South Dakota and Vermont.