

The Changing Tax Landscape for Selling Out of State



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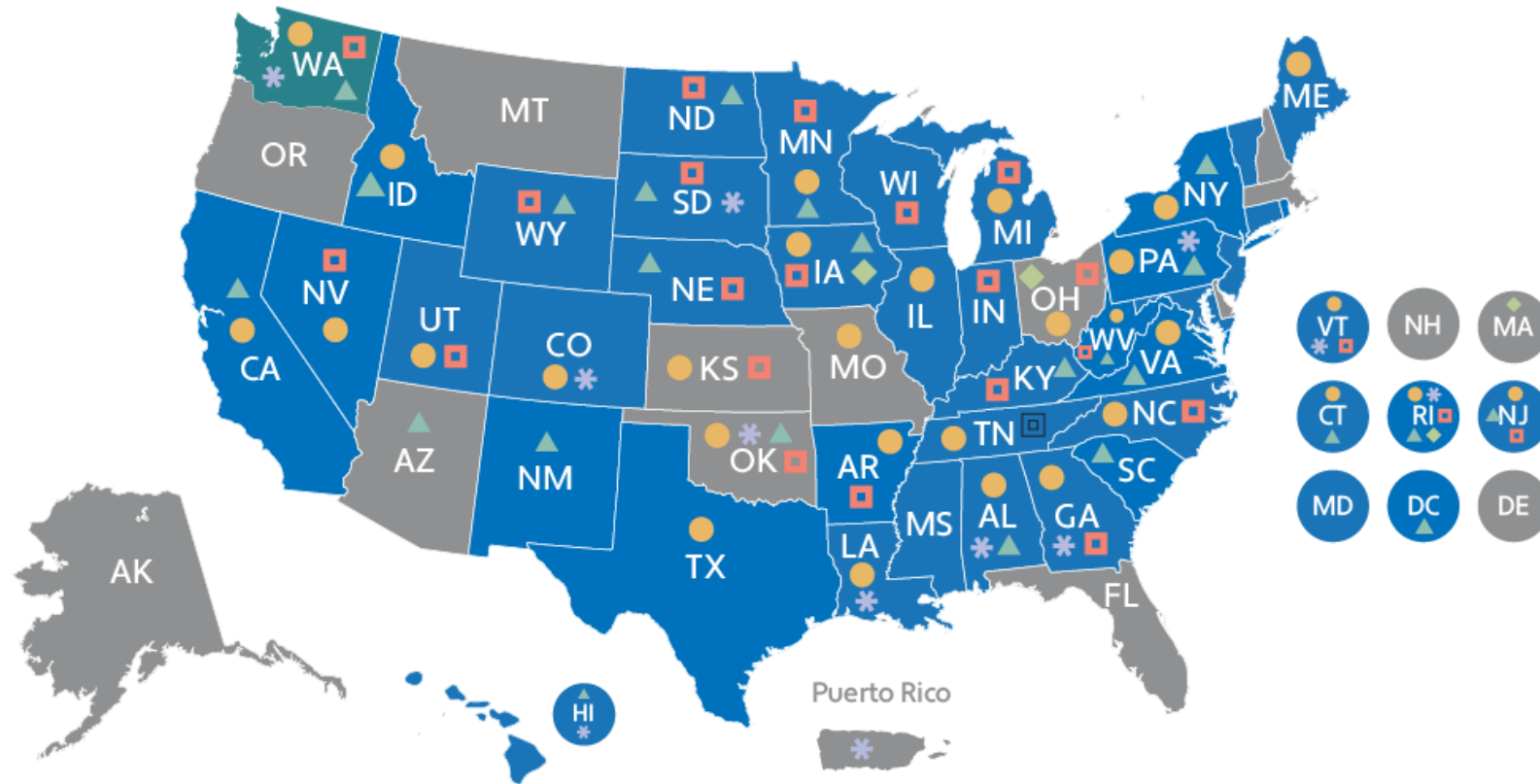
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Remote seller nexus by state

as of April 26, 2019

- States with economic nexus (remote transactions)
- States with economic nexus (remote transactions and B&O tax)
- States with affiliate or click-through nexus
- * States with use tax reporting for non-collecting sellers
- Streamlined Sales Tax (SST) state
- SST associate member state
- ▲ States that tax marketplace sales
- ◆ States with cookie/software nexus



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