

# Revenue Fairness Study Group - 50-State Draft Matrix (Updated 6/26/13)

State	SST Member	Affiliate Nexus Law	Warning Law	Amazon collects tax	Year in Effect	Estimated Revenue (if known) / General Comments
Alabama						In 2010, sent letter to 20,000 individuals who left use tax line blank on tax returns. Revenue Commissioner says waiting on federal action most effective approach.
Alaska					N/A	One of five states with no state sales tax.
Arizona				Yes		Struggling to come up with needed simplification requirements to comply with Marketplace Fairness Act.
Arkansas	Yes	Yes			2011	Amazon cut ties with Arkansas affiliates after passage of affiliate nexus law.
California		Yes		Yes	2012	Amazon has agreed to collect and remit sales tax in California.
Colorado			Yes		2010	Permanent injunction issued against consumer warning law passed in 2010. In May 2013, Colorado signed new remote seller legislation to implement minimum sales and use tax simplification requirements of proposed federal Marketplace Fairness Act.
Connecticut		Yes			2011	Amazon cut ties with Connecticut affiliates after passage of affiliate nexus law.
Delaware					N/A	One of five states with no state sales tax.
Florida				Yes	2016	Reached deal with Amazon to bring 3,000 jobs to Florida by 2016.
Georgia	Yes	Yes			2012	In March 2012, the Georgia legislature amended the definition of "dealer" in Section 48-8-2 of the state's sales tax statute, adding a definition applicable to larger Internet retailers with no physical presence in Georgia.
Hawaii						In 2009, the Hawaii legislature tried to enact "click-through" nexus law, but the bill was vetoed by the Governor.
Idaho						Killed legislation in 2012 to establish streamlined system.
Illinois		Yes			2011	Illinois affiliate nexus law declared unconstitutional. Amazon cuts ties with affiliates after passage of law.
Indiana	Yes			Yes	2014	Special Amazon arrangement; Amazon operates two warehouse facilities in Indiana.
Iowa	Yes					Affiliate nexus legislation failed in 2012.
Kansas	Yes			Yes		Amazon has distribution and warehouse facility in Kansas.
Kentucky	Yes			Yes		Amazon has distribution and warehouse facility in Kentucky.
Louisiana						Has previously considered adopting "Amazon tax" laws
Maine		Yes				Signed E-fairness bill into law on June 7, 2013 (LD 346).
Maryland						In May 2013, Governor O' Malley signed tax reform bill with potential Marketplace Fairness Act component.
Massachusetts				Yes	2013	Amazon will be collecting Massachusetts tax later in 2013.
Michigan	Yes					Appears to be waiting on action at the federal level, although legislation has been introduced in the Michigan Legislature.
Minnesota	Yes	Yes			2013	\$5 million / Amazon cuts ties with affiliates after eFairness Act was signed into law.
Mississippi						Bill passed House in 2013, but was recommitted to committee; study group examining response.
Missouri						HB 578 (2013) was tabled in Rules Committee after passing Ways & Means.
Montana						One of five states with no state sales tax.
Nebraska	Yes					Appears to be waiting on action at federal level.
Nevada	Yes			Yes	2014	\$16 million / Amazon has distribution centers in Nevada.
New Hampshire						One of five states with no state sales tax.
New Jersey	Yes			Yes	2013	Worked out arrangement with Amazon to collect sales tax.
New Mexico						No unique provisions of note, but has been embroiled in dispute with Barnes & Noble regarding gross receipt taxes.
New York		Yes		Yes	2008	Affiliate nexus law upheld in New York court in 2013; Amazon has agreed to collect and remit sales tax to New York.

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North Carolina		Yes			2009	\$0; Amazon cut ties with North Carolina affiliates after passage of legislation.
North Dakota	Yes			Yes		Amazon has distribution and warehouse facility in North Dakota.
Ohio	Yes					Potential nexus requirements included in proposed Ohio budget.
Oklahoma	Yes				2010	Adopted consumer warning requirements for "non-collecting retailers"; have considered additional affiliate nexus tax laws.
Oregon					N/A	No state sales tax.
Pennsylvania				Yes	2012	Reached agreement with Amazon to collect tax; Amazon operates distribution and warehouse facilities in Pennsylvania.
Rhode Island	Yes	Yes			2009	\$0 (Some people argue Rhode Island actually lost revenue because of affiliate nexus legislation); Amazon cuts ties with affiliates.
South Carolina				Yes	2016	Amazon granted a 5-year sales tax exemption to Amazon to locate in South Carolina.
South Dakota	Yes		Yes		2011	Passed an information-provision requirement in 2011 requiring internet and catalog retailers to provide notice.
Tennessee	Yes			Yes	2014	\$16 million / Tennessee agreed to delay collection of sales taxes from Amazon as a result of Amazon's commitment to invest \$350 in new warehousing facilities in the state.
Texas		Yes		Yes	2012	Special Amazon agreement; Amazon has Texas warehouse facility.
Utah	Yes	Yes			2012	Signed affiliate nexus law in 2012. Another bill passed Utah Senate in 2013, but was given a "constitutional note" by Legislative attorney, signaling severe constitutional problems.
Vermont	Yes	Yes			2011	Affiliate law does not become effective until at least 15 other states have enacted similar affiliate laws.
Virginia				Yes	2013	Worked out arrangement with Amazon as part of deal to ensure construction of new warehouse facilities in the state.
Washington	Yes			Yes		Amazon has physical presence in state and collects tax.
West Virginia	Yes	Yes			2014	Enacted sales and use tax nexus provisions in May 2013 that expand the definition of "retailer engaging in business in this state" to include out-of-state-retailers that have in-state affiliates.
Wisconsin	Yes					Governor Walker considering income tax / online sales tax swap.
Wyoming	Yes					No special legislation has been passed.