

State	Click-Through	Affiliate	Economic	Marketplace	Cookies/CDNs	Notice/Reporting
Alabama		Rule 810-6-2-.90.01	Rule 810-6-2-.90.03	H.B. 470		S.B. 86 & H.B. 470
Alaska	No Tax					
Arizona				TPR 16-3, 9/20/16		
Arkansas	Ark. Code Ann. §26-52-110(d)	Ark. Code Ann. §§26-52-110(b), 26-53-124(3)				
California	Cal. Rev.&Tax 6203(c)(5) Cal. Regs 1684(c)(3)	Cal. Rev.&Tax 6203(c)(4) Cal. Regs 1684(c)(2)				
Colorado		Colo Rev. Stat. 39-26-102(3)(d) and (e) Colo. Regs 39-26-102.3(3)(a)				Colo Rev. Stat. 39-21-112(3.5) Colo. Regs 39-21-112.3.5
Connecticut	Conn Gen. Stat. 12-407(a)(12)(L) and (15)(A)(x)	Conn Gen. Stat. 12-407(a)(15)(A)(vi), (12)(H)				
Delaware	No Tax :)					
D.C.						
Florida						
Georgia	Ga. Code Ann. 48-8-2(8)(M)	Ga. Code Ann. 48-8-2(8)(J)	Ga. Code Ann. 48-8-2(8)(M.1) and (M.2) (eff. 1.1.19)			Ga. Code Ann 48-8-30(c.1) (eff. 1.1.19)
Hawaii						
Idaho						
Illinois	ILCS 105/2 - definition of "retailer maintaining a place of business in this State." Ill. Admin Code 150.201	ILCS 105/2 - definition of "retailer maintaining a place of business in this State". Ill. Admin Code 150.201				
Indiana			Ind. Code 6-2.5-2-1. \$100k/200. Trade groups filed suit June 30, 2017.			
Idaho	Idaho Code 63-3611(3)(g) (eff. 7.1.18)					
Iowa		Iowa Code 423.1(48)				
Kansas	Kan. Stat. Ann 79-3702(h)(2)(C)	Kan. Stat. Ann 79-3702(h)(2)				
Kentucky			Ky. Rev. Stat. Ann. 139.340(2)(g) (eff. 7.1.18)			Ky. Rev. Stat. Ann 139.450 and 139.330
Louisiana	La. Rev. Stat. Ann 47:302(V)(1)(a)	La. Rev. Stat. Ann 47:302(V)(1)(b)				La. Rev. Stat. Ann 47:309.1
Maine	Me. Rev. Stat Ann. 36, 1754-B(1-A)(C)	Me. Rev. Stat Ann. 36, 1754-B(1-A)(B)	Me. Rev. Stat Ann. 36, 1951-B			
Maryland						
Massachusetts			Mass. Regs. Code 830 CMR 64H.1.7	Mass. Regs. Code 830 CMR 64H.1.7	Mass. Regs. Code 830 CMR 64H.1.7	
Michigan	Mich. Comp. Laws Ann. 205.52b(3)	Mich. Comp. Laws Ann. 205.52b(1)				
Minnesota	Minn. Stat. 297A.66, Subd. 4a(b)	Minn. Stats. 297A.66. Effective earlier of 7/1/19 or when Quill is overruled		Minn. Stats. 297A.66. Effective earlier of 7/1/19 or when Quill is overruled		
Mississippi			Miss. Code Reg. 35.IV.3.09			
Missouri	Mo. Rev. Stat. 144.605(2)(e)	Mo. Rev. Stat. 144.605(2)(c)				
Montana	No Tax					
Nebraska						
Nevada	Nev. Rev. Stat. 374.7247	Nev. Rev. Stat. 374.7243				
New Hampshire	No Tax					
New Jersey	N.J. Rev. Stat. 54:32B-2(i)(1)(C)	N.J. Rev. Stat. 54:32B-2(i)(2)				
New Mexico		<i>New Mexico Taxation and Revenue Dept. v. Barnsandnoble.com LLC</i> , 303 P.3d 824 (2013)				
New York	N.Y. Tax Law 1101(b)(8)(vi)	N.Y. Tax Law 1101(b)(8)(i)(l)				
North Carolina	N.C. Gen. Stat. 105-164.8(b)(3)					

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North Dakota			N.D. Cent. Code 57-40.2 (effective when <i>Quill</i> overruled)			
Ohio	R.C. 5741.01(I)(2)(g)	R.C. 5741.01(I)(2)(e)	R.C. 5741.01(I)(2)(h) - pending litigation		R.C. 5741.01(I)(2)(h) - pending litigation	
Oklahoma		Okla. Stats. 1352(13)				Okla. Stats. 68 Secs. 1391, 1392, 1406.1 and 1406.2
Oregon	No Tax					
Pennsylvania	Pa. Stat. Ann. 7201(b)	Pa. Stat. Ann. 7201(b)	Pa. Stat. Ann. 7213, et seq.	Pa. Stat. Ann. 7213, et seq.		Pa. Stat. Ann. 7213, et seq.
Rhode Island	R.I. Gen. Laws 44-18-15(2)	R.I. Gen. Laws 44-18.2-1, et seq.	R.I. Gen. Laws 44-18.2-1, et seq.	R.I. Gen. Laws 44-18.2-1, et seq.	R.I. Gen. Laws 44-18.2-1, et seq.	R.I. Gen. Laws 44-18.2-1, et seq.
South Carolina		Rev Ruling 14-4, No. 12				
South Dakota		S. D. Codified Laws 10-45-2.5	S. D. Codified Laws 10-64-1, et seq. stayed pending litigation			S. D. Codified Laws 10-63-1, et seq.
Tennessee	Tenn. Code Ann. 67-6-520	Tenn. Code Ann. 67-6-102(23)(G), 67-6-515 (repealed), and 67-6-519.	Tenn. Comp. R. & Regs. 1320-05-04-.129, stayed pending litigation			Tenn. Code Ann. 67-6-515 (repealed)
Texas	Tex. Tax Code Ann. 151.107(a)(4) and (a)(5) are arguably broad enough to include click-through advertising	Tex. Tax Code Ann. 151.107(a)(7)				
Utah		Utah Code Ann. 59-12-107(b)				
Vermont	Vt. Stat. Ann. 32 § 9701(9)(I)		Vt. Stat. Ann. 32 § 9701(9)(F), stayed pending litigation			Vt. Stat. Ann. 32 § 9712
Virginia		Va. Code Ann. 58.1-612(C)(7) and (D)				
Washington	Wash. Rev. Code 82.08.052; Wash. Admin. Code 458-20-193(102)(e)	Wash. Admin. Code 458-20-221 and 458-20-193(102)(d)(vi)		Wash. Rev. Code 82.13-010, et seq.		Wash. Rev. Code 82.13-010, et seq.
West Virginia		W. Va. Code § 11-15A-1(b)(8)				
Wisconsin		Wis. Stat. 77.51(13g)(d)				
Wyoming			Wyo. Stat. 39-15-501, stayed pending litigation			