

Click-Through Nexus

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State	Referral Sales Threshold	Rebuttable	Cite
Arkansas	\$10,000	Yes	Ark. Code Ann. §26-52-110(d)
California	\$10,000 and \$1m total in-state sales	Yes	Cal. Rev.&Tax §6203(c)(5) Cal. Regs §1684(c)(3)-end
Connecticut	\$2,000	No	Conn Gen. Stat. §12-407(a)(12)(L) and (15)(A)(x)
Georgia	\$50,000	Yes	Ga. Code Ann. §48-8-2(8)(M)
Illinois	\$10,000	Yes	ILCS 105/2 - definition of "retailer maintaining a place of business in this State" item 1.1. Ill. Admin Code 150.201
Kansas	\$10,000	Yes	Kan. Stat. Ann. §79-3702(h)(2)(C)
Louisiana	\$50,000	No	La. Rev. Stat. Ann 47:302(V)(1)(a)
Maine	\$10,000	Yes	Me. Rev. Stat Ann. Tit. 36 §1754-B(1-A)(C)
Michigan	\$10,000 and \$50k total in-state sales	Yes	Mich. Comp. Laws Ann. §205.52b(3)
Minnesota	\$10,000	Yes	Minn. Stat. 297A.66, Subd. 4a(b)
Missouri	\$10,000	Yes	Mo. Rev. Stat. §144.605(2)(e)
Nevada	\$10,000	Yes	Nev. Rev. Stat. 374.7247
New Jersey	\$10,000	Yes	N.J. Rev. Stat. 54:32B-2(i)(1)(C)
New York	\$10,000	Yes	N.Y. Tax Law 1101(b)(8)(vi)
North Carolina	\$10,000	Yes	N.C. Gen. Stat. 105-164.8(b)(3)
Ohio	\$10,000	Yes	R.C. 5741.01(I)(2)(g)
Pennsylvania	None specified	n/a	Pa. Stat. Ann. 7201(b)(3)/Dept position
Rhode Island	\$5,000	Yes	R.I. Gen. Laws 44-18-15(2)
Tennessee	\$10,000	Yes	Tenn. Code Ann. 67-6-520
Vermont	\$10,000	Yes	Vt. Stat. Ann. tit. 32 § 9701(9)(I)
Washington	\$10,000	Yes	Wash. Rev. Code 82.08.052; Wash. Admin. Code 458-20-193(102)(e)