

State	Bill Number	Summary	Recent Important Action
Alabama	H.B. 116	Allows remote sellers to continue to participate in the Simplified Seller Remittance Program even if they establish physical nexus within the state or if the federal government removes current sales tax limitations.	Passed House. Referred to Senate "Finance and Taxation General Fund" Committee.
Idaho	H.B. 581	Changes the definition of "retailer engaged in business in this state" to include having an in-state intermediary perform certain services on the vendor's behalf, including: regularly soliciting sales within the state, maintaining storage or distribution facilities, or facilitating the deliver or repair of sold property.	
Illinois	S.B. 2793	Shell bill titled "Creates the Marketplace Fairness Act."	
Kansas	H.B. 2603	Requires the state to inform individuals of their obligation to remit the sales tax on remote purchases.	Missed crossover deadline.
Louisiana	H.B. 6 (1st Extraordinary Session, not 2016 Regular Session)	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	
	H.B. 30	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	Passed by House and Senate and on way to Governor.
	H.B. 96	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	
	H.B. 110	Requires remote sellers to provide notice to instate purchasers that the Louisiana sales tax may be due at the time of purchase.	
	H.B. 113	Requires remote sellers to provide notice to instate purchasers that the Louisiana sales tax may be due at the time of purchase.	
Massachusetts	H.B. 2628	Authorizes state taxing authorities to collect sales tax from remote sellers and reduce the sales tax rate to 5.75 percent	
	S.B. 1541	Authorizes state taxing authorities to collect sales tax from remote sellers in anticipation of federal action on this subject.	
	S.B. 1618	Changes the definition of "engaged in business in the commonwealth" to include having an in-state intermediary perform certain services on the vendor's behalf, including: regularly soliciting sales within the state, maintaining storage or distribution facilities, or facilitating the deliver or repair of sold property.	
	S.B. 1974	Authorizes state taxing authorities to collect sales tax from remote sellers in anticipation of federal action on this subject.	

Minnesota	S.F. 2374	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	
Mississippi	H.B. 418	Revises the definition of “retailer,” “retail sale,” and “doing business” for the purposes of the sales tax.	Died in committee.
	S.B. 2052	Revises the definition of “retailer”, “retail sale”, and “doing business” for the purposes of the sales tax.	Died in committee.
Nebraska	L.B. 1087	Presumes sales tax nexus either if any one of several criteria are met, including: a seller using an in-state affiliate to facilitate their operations, utilizing an in-state marketplace provider, or having cumulative sales into the state in excess of \$10,000 in the previous year.	
Ohio	H.B. 232	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	
Oklahoma	H.B. 2925	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	
	S.B. 1251	Specifically requires all remotes sellers to collect and remit the state sales tax if they have in-state gross annual receipts in the state in excess of \$1 million.	Passed Senate. Sent to House.
	S.B. 1301	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	
	H.B. 2531	Presumes nexus within the state if a seller maintains a continuing relationship with an in-state third party that sells a similar line of products, bears similar trademarks as the seller, or facilitates in the delivery, installation, or maintenance of seller’s goods.	
Rhode Island	H.B. 7230	Changes the definition of “retailer” to specify that referring customers to a retailer only through a link on a website does not constitute nexus for purposes of the sales tax.	
	H.B. 7375	Presumes sales tax nexus either if any one of several criteria are met, including: a seller using an in-state affiliate to facilitate their operations, utilizing an in-state marketplace provider, or having cumulative sales into the state in excess of \$10,000 in the previous year.	
South Dakota	S.B. 106	Stipulates that an out of state seller has nexus with the state for sales tax purposes if their gross revenue from sales into the state exceeds \$100,000 in the previous year or if they engaged in 200 or more separate transactions.	Passed Senate and House. Awaiting action by Governor.
Utah	H.B. 235	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	Referred back to House “Rules” Committee on 3rd reading. Bill’s future uncertain at this time (we will provide updates as we receive more information).

	S.B. 65	Requires the owner of every in-state selling platform to file an annual report with the state of each seller who uses the platform, but does not collect the sales tax.	Missed crossover deadline.
	S.B. 85	Presumes sales tax nexus if a seller utilizes an in-state affiliate to advertise, promote, facilitate or refer sales or to facilitate the delivery of sales.	Missed crossover deadline.
	S.B. 182	Creates a rebuttable presumption that a seller of goods or services has nexus if they have in-state affiliates who facilitate the delivery, installation, assembly, maintenance of their sales; if the affiliate shares management, business system, or employees with the seller; or if the affiliate and the seller share intercompany transactions.	Passed Senate. Referred to House "Revenue and Taxation" Committee.
Washington	H.B. 2224	Repeals the nonresident sales and use tax exemption.	Missed crossover deadline.
	H.B. 2938	Prohibits the state from considering the attendance at a single in-state trade convention per year sufficient to establish nexus with the state.	Passed House and Senate. Awaiting action by Governor.