

State Tax Chart Results

Tax Type: Sales/Use

Legend:

N/A - Not Applicable
 Update - See additional details within chart

Nexus Based on COVID-19 Telecommuting

This chart shows which states have issued specific guidance on whether telecommuting employees temporarily working in a state due to the impact of COVID-19 create sales and use tax nexus for an employer who does not operate in that state.

State	COVID-19 Telecommuting	Authority	Editorial Reference
AK	N/A	N/A	N/A
AL	No specific guidance.	N/A	¶23,120; ¶ 1050AL:1000
AR	No specific guidance.	N/A	¶23,120¶ 1050AR:1000
AZ	No specific guidance.	N/A	¶23,120; ¶ 1050AZ:1000
CA	No specific guidance.	N/A	¶23,120; ¶ 1050CA:1000
CO	According to the Colorado Department of Revenue, "there are not currently any executive orders or emergency rules in effect that modify the statutes and rules regarding sales tax nexus. Any COVID-19 related tax changes are listed on the COVID-19 Updates web page."	Email on file with Checkpoint Catalyst, 5/19/2020; http://www.choosecolorado.com	¶23,120; ¶ 1050CO:1000
CT	No specific guidance	N/A	¶23,120; ¶ 1050CT:1000
DC	The District of Columbia Office of Tax and Revenue has indicated that nexus-related "Notice 2020-5" pertains to corporation franchise tax or unincorporated business franchise tax only. Sales and Use regulations haven't changed." The agency suggests that businesses follow its COVID-19 updates for the latest information.	Email on File with Checkpoint Catalyst, 05/19/2020	¶23,120; ¶ 1050DC:1000
DE	N/A	N/A	N/A

FL	No specific guidance.	N/A	¶23,120; ¶ 1050FL:1000
GA	No specific guidance.	N/A	¶23,120¶ 1050GA:1000
HI	No specific guidance.	N/A	¶23,120; ¶ 1050HI:1000
IA	No specific guidance.	N/A	¶23,120; ¶ 1050IA:1000
ID	No specific guidance.	N/A	¶23,120; ¶ 1050ID:1000
IL	No specific guidance.	N/A	¶23,120; ¶ 1050IL:1000
IN	Yes. State will assert nexus. Indiana is not offering temporary relief from the physical presence standards for determining whether a business must register to collect sales tax in the event that the business has an employee telecommuting from Indiana.	Indiana Department of Revenue's Response to Nexus and Telecommuting due to COVID, 06/04/2020	¶23,120; ¶ 1050IN:1000
KS	No specific guidance.	N/A	¶23,120; ¶ 1050KS:1000
KY	State will review on a case by case basis.	KY Department of Revenue Executive Director of Sales & Excise Taxes; Email on file with Checkpoint Catalyst, 07/20/2020	¶23,120; ¶ 1050KY:1000
LA	No specific guidance.	N/A	¶23,120; ¶ 1050LA:1000
MA	Yes. Massachusetts will not assert nexus. Until the earlier of December 31, 2020, or 90 days after the COVID-19 state of emergency in Massachusetts is lifted, the presence of one or more employees that previously worked in another state but, solely due to the COVID-19 pandemic, are working remotely from Massachusetts, will not in and of itself trigger nexus for sales and use tax collection purposes.	Massachusetts Technical Information Release No. 20-5, , 04/21/2020	¶23,120; ¶ 1050MA:1000
MD	No specific guidance.	N/A	¶23,120; ¶ 1050MD:1000
ME	No specific guidance.	N/A	¶23,120; ¶ 1050ME:1000
MI	Yes. The state of Michigan is not waiving nexus requirements due to COVID-19 virus-related telecommuting.	Email, Michigan Department of Treasury RIA, 05/19/2020	¶23,120; ¶ 1050MI:1000

MN	No. Minnesota will not assert nexus. The Minnesota Department of Revenue has stated that it will not seek to establish nexus for sales and use tax purposes solely because an employee is temporarily working from home due to the COVID-19 pandemic.	COVID-19 FAQs for Businesses, Minn. Dept. Rev., 05/18/2020; Our Response to COVID-19, Minn. Dept. Rev., 07/17/2020	¶23,120; ¶ 1050MN:1000
MO	No specific guidance.	N/A	¶23,120; ¶ 1050MO:1000
MS	No specific guidance.	N/A	¶23,120; ¶ 1050MS:1000
MT	No specific guidance.	N/A	¶23,120; ¶ 1050MT:1000
NC	No specific guidance.	N/A	¶23,120; ¶ 1050NC:1000
ND	No specific guidance.	N/A	¶23,120; ¶ 1050ND:1000
NE	No specific guidance.	N/A	¶23,120; ¶ 1050NE:1000
NH	No specific guidance.	N/A	¶23,120; ¶ 1050NH:1000
NJ	Yes. Sales tax nexus will not be created by telecommuters temporarily working in New Jersey as a result of the COVID-19 epidemic. Update: 05-07-2019 Updated COVID-19 telecommuter guidance.	Telecommuter COVID-19 Employer and Employee FAQ, 05/06/2020	¶23,120; ¶ 1050NJ:1000
NM	No specific guidance.	N/A	¶23,120; ¶ 1050NM:1000
NV	No specific guidance.	N/A	¶23,120; ¶ 1050NV:1000
NY	No specific guidance.	N/A	¶23,120; ¶ 1050NY:1000
OH	According to the Ohio Department of Revenue, "under current law, the Department does not have the authority to waive nexus" for sales and use tax purposes "for companies with employees temporarily working in Ohio due to the COVID-19 pandemic." Update: 05/19/2020 state does not have authority to waive nexus due to COVID-19	Email on File with Checkpoint Catalyst, 05/19/2020	¶23,120; ¶ 1050OH:1000
OK	Yes. Oklahoma will not assert nexus. Businesses not already obligated to collect and remit	Oklahoma Department of Revenue Response on Nexus and Telecommuting Due to COVID-19, 06/02/2020	¶23,120; ¶ 1050OK:1000

	Oklahoma sales and use tax, whose sole activity in the state is an employee temporarily working remotely from home in Oklahoma because of dislocation due to COVID-19 would not be required to register with Oklahoma for purposes of collection of its sales and use tax.		
OR	N/A	N/A	N/A
PA	Yes. State will not assert nexus. The Pennsylvania Department of Revenue will not seek to impose nexus for purposes of Pennsylvania sales tax where an employee that works for an out-of-state employer with no Pennsylvania nexus is required to temporarily work from home in Pennsylvania due to the COVID-19 emergency.	Pennsylvania Customer Support Answers - Corporate Nexus, 04/03/2020	¶23,120¶ 1050PA:1000
RI	Yes. Rhode Island will not assert nexus. The Rhode Island Division of Taxation will not seek to establish nexus for Rhode Island sales and use tax purposes solely because an employee is temporarily working from home during the COVID-19 state of emergency, or because an employee is temporarily working from home during the state of emergency and is using property to allow the employee to work from home (e.g. computers, computer equipment, or similar property) temporarily during the state of emergency. Update: 05/28/2020 Issued COVID-19 telecommuter guidance.	Rhode Island Advisory No. 2020-24, , 05/28/2020	¶23,120; ¶ 1050RI:1000
SC	No specific guidance. The South Carolina Department of Revenue stated that it will not use changes in an employee's	South Carolina Information Letter No. 20-11, , 05/15/2020	¶23,120; ¶ 1050SC:1000

	temporary work location due to the remote work requirements arising from, or during, the coronavirus (COVID-19) relief period (March 13, 2020 through September 30, 2020) as a basis for establishing nexus (including for Public Law 86-272 purposes). Checkpoint Catalyst received informal confirmation from the agency that this nexus policy extends to the sales and use tax. (Email on File with Checkpoint Catalyst, 06/02/2020.)		
SD	No specific guidance.	N/A	¶23,120; ¶ 1050SD:1000
TN	No specific guidance.	N/A	¶23,120; ¶ 1050TN:1000
TX	No specific guidance.	N/A	¶23,120; ¶ 1050TX:1000
UT	No specific guidance.	N/A	¶23,120; ¶ 1050UT:1000
VA	No specific guidance.	N/A	¶23,120; ¶ 1050VA:1000
VT	No specific guidance. The Vermont Department of Taxes stated, "We have no intention of changing our audit program or focusing audit inquiries to identify workers working temporarily from home during the COVID-19 emergency." (Email on File with Checkpoint Catalyst, 05/19/2020.)	N/A	¶23,120; ¶ 1050VT:1000
WA	No specific guidance.	N/A	¶23,120; ¶ 1050WA:1000
WI	No specific guidance. However, the Department of Revenue answered a survey question asking whether it would waive sales and use tax nexus for companies that do not otherwise have nexus and whose employees are temporarily working in the state due to the Covid-19 pandemic in the affirmative.	N/A	¶23,120; ¶ 1050WI:1000
WV	No specific guidance.	N/A	¶23,120; ¶ 1050WV:1000
WY	No specific guidance.	N/A	¶23,120; ¶ 1050WY:1000

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