

Revenue From State Online Sales Tax Laws

State	Date of Law	SSUTA Full Member	Type of Law or Agreement	Estimated State Revenue	Actual State Revenue
Arkansas	4/1/11	Yes	Affiliate nexus law	\$0	\$0
California	9/15/12	No	Affiliate nexus, corporate group member nexus, annual sales threshold nexus law	\$448 million (FY 2012-13 through FY 2014-15)	\$197 million between 9/15/2012 and 9/30/2013
Colorado	2/24/10	No	Reporting and notice requirement law	\$12.7 million 2009 through 2012	No data (in litigation)
Connecticut	7/1/11	No	Affiliate nexus law	\$9.4 million per year	No data
Georgia	4/1/12	Yes	Affiliate and warehouse nexus law	\$17.4 million per year	No data
Illinois	7/1/11	No	Affiliate nexus law	\$153 million-\$170 million per year	No data
Maine	10/9/13	No	Affiliate and warehouse nexus law	\$19 million-\$30 million per year	No data
Massachusetts	11/1/13	No	Amazon-only agreement	\$36.7 million per year	No data
Minnesota	7/1/13	Yes	Affiliate nexus law	\$5 million per year	No data
Missouri	8/28/13	No	Affiliate nexus law	\$10 million per year	No data
New York	6/1/08	No	Affiliate nexus law	\$50 million in first year	\$503 million between 2008 and 2013
North Carolina	8/7/09	Yes	Affiliate nexus law	\$24.1 million in first year	\$39 million between 2010 and 10/31/2013
Rhode Island	7/1/09	Yes	Affiliate nexus law	No estimate	No data
Tennessee	1/1/14	No	Amazon-only law	\$17.8 million per year	No data
Texas	7/1/11	No	Amazon-only agreement	No data	No data
Virginia	9/1/13	No	Warehouse nexus law	\$24 million per year	No data
Wisconsin	11/1/13	Yes	Amazon-only agreement	\$30 million per year	No data

Source: <http://about.bloomberglaw.com/files/2014/01/Revenue-From-State-Online-Sales-Tax-Laws.jpg>