

## Affiliate Nexus in Vermont

### 2011 Act No. 45

#### Sec. 37. EFFECTIVE DATES

(13) Sec. 36a (Internet affiliate sales tax) shall take effect on the date on which, through legislation, rule, agreement, or other binding means, 15 or more other states have adopted requirements that are the same, substantially similar, or significantly comparable to the requirements contained in Sec. 36a. The attorney general shall determine when this date has occurred.

## Updates to the Associates Operating Agreement Effective January 6, 2015

(Last Updated: January 6, 2015)

### Associates Program Operating Agreement – Section 2 (Enrollment), Fourth Paragraph

#### January 6, 2015 version

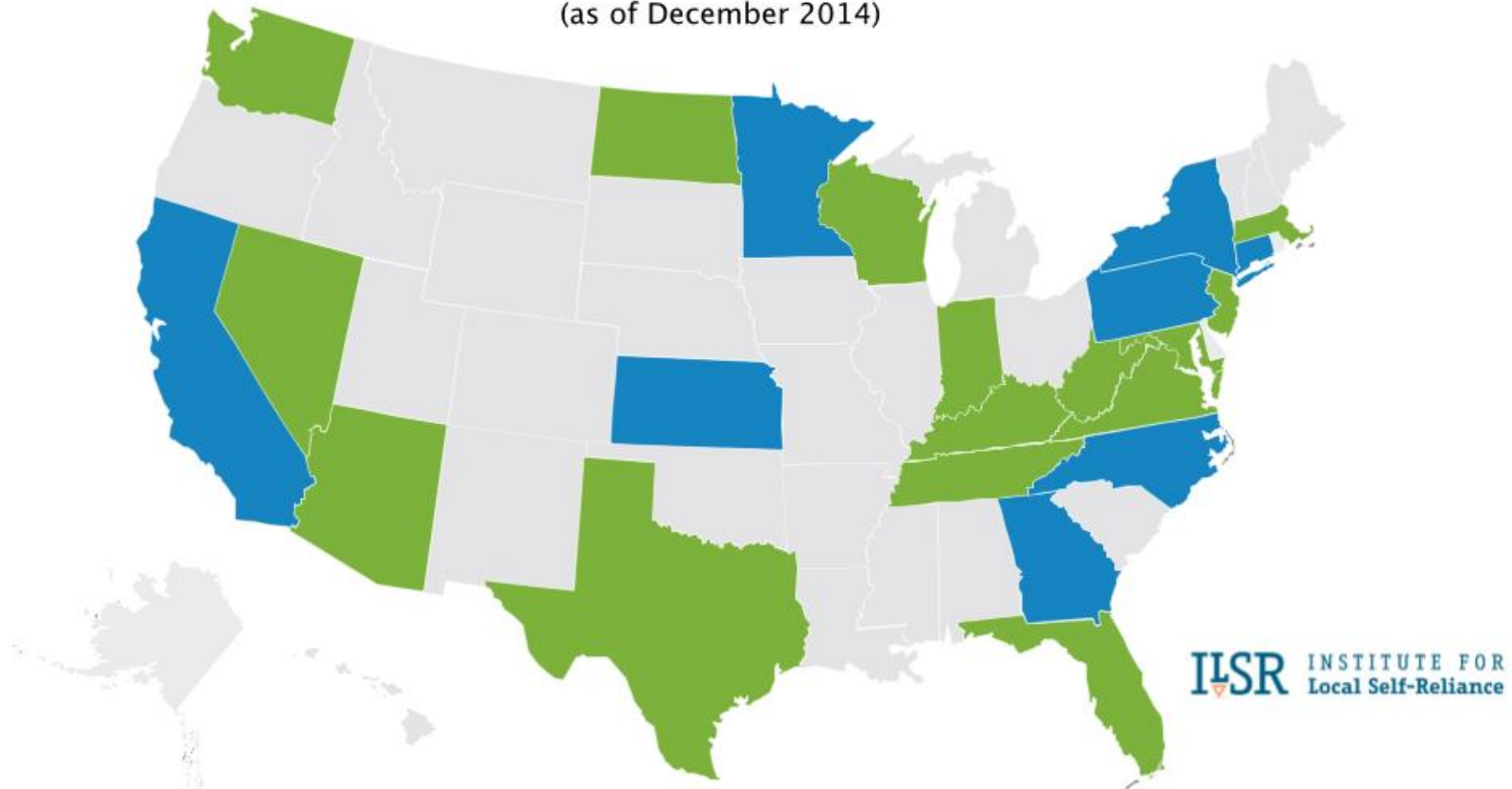
In addition, if at any time following your enrollment in the Program you become a resident of Arkansas, Colorado, Maine, Missouri, Rhode Island, **or Vermont**, you will become ineligible to participate in the Program, and this Operating Agreement will automatically terminate, on the date you establish residency in that state. In addition, you must promptly notify us in writing of your Arkansas, Colorado, Maine, Missouri, Rhode Island, or Vermont residency, which you may do via the Contact Associates Customer Service form available here.

#### January 1, 2015 version

In addition, if at any time following your enrollment in the Program you become a resident of Arkansas, Colorado, Maine, Missouri, or Rhode Island, you will become ineligible to participate in the Program, and this Operating Agreement will automatically terminate, on the date you establish residency in that state. In addition, you must promptly notify us in writing of your Arkansas, Colorado, Maine, Missouri, or Rhode Island residency, which you may do via the Contact Associates Customer Service form available here.  
<https://affiliate-program.amazon.com/gp/associates/help/operating/compare>

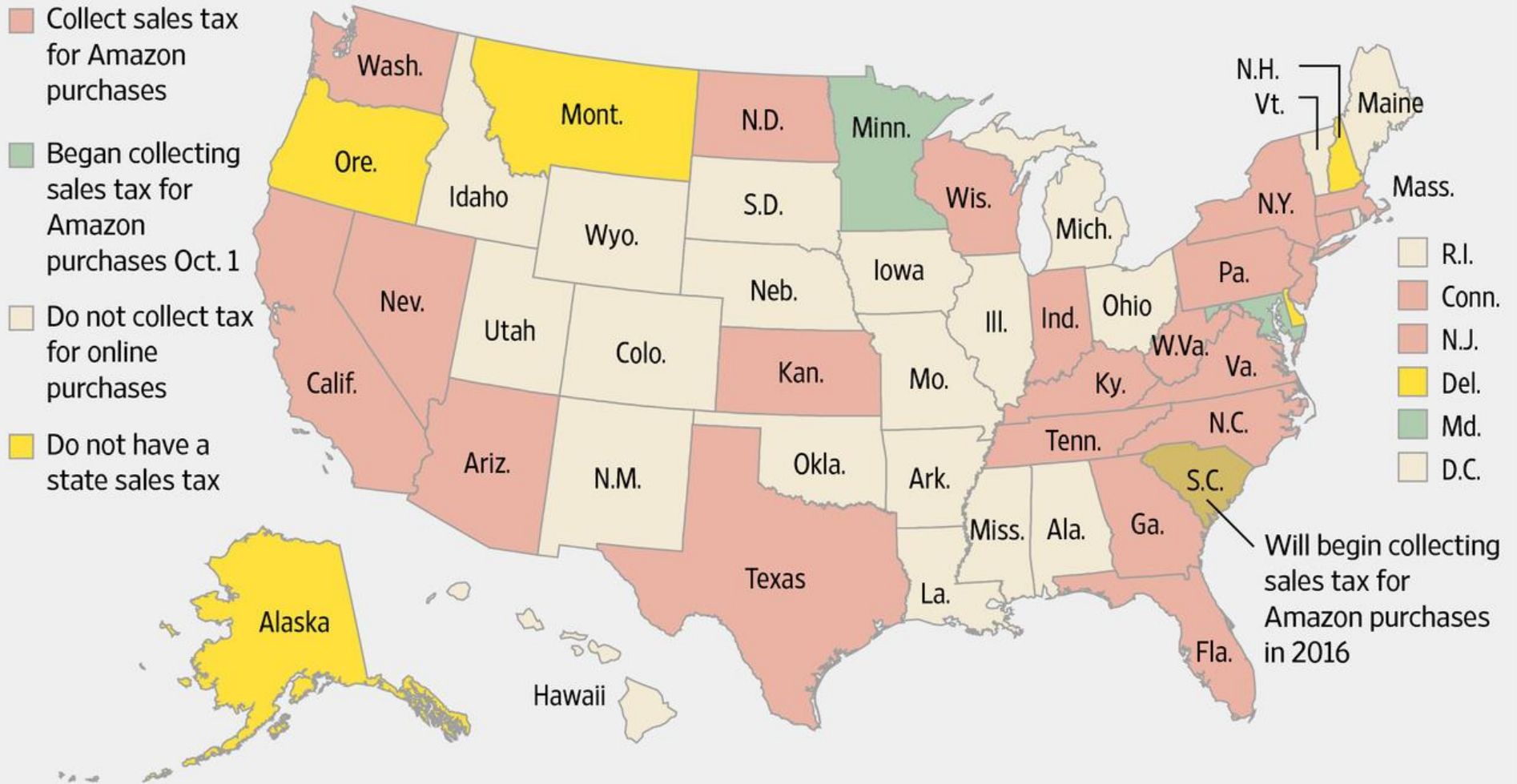
# States Where Amazon Collects Sales Taxes

(as of December 2014)



- In the green states, Amazon has a warehouse or other facility and thus is subject to collecting sales tax by virtue of its physical presence. Amazon also has a warehouse in South Carolina, but an agreement with the state allows it to continue shipping to state residents without collecting sales taxes from them until 2016.
- Amazon collects sales tax in the blue states, because they have adopted Affiliate Nexus Laws, which count the retailer's in-state sales affiliates as a physical presence. In three of these states — Connecticut, Kansas, and Pennsylvania — Amazon also has warehouses and thus would be subject to collecting sales tax anyway. Several other states — Arkansas, Illinois, Maine, Missouri, Rhode Island, and Vermont — have adopted Affiliate Nexus Laws, but Amazon does not collect sales tax in these states, because either it has fired its in-state sales affiliates (in order to escape the law's requirements) or the law is not yet in effect.

# Amazon's Tax Map | Where Amazon.com customers pay sales tax



Source: the company

The Wall Street Journal