

Sales/Use/Indirect:

Wisconsin: New Law Eliminates 200-Transaction Economic Nexus Threshold for Remote Retailers

A.B. 2 (Act 1), signed by gov. 2/18/21. New law revises Wisconsin's post-Wayfair sales tax economic nexus law for out-of-state remote sellers as enacted under S.B. 883 (2018) (Act 368) [see previously issued Multistate Tax Alert for more details on Act 368] by eliminating the annual threshold of having 200 or more "separate sales transactions" into Wisconsin so that a "retailer engaged in business in this state" only includes those with annual gross sales into Wisconsin that exceed \$100,000 in the previous or current calendar year for purposes of meeting Wisconsin's economic nexus threshold provisions. Please contact us with any questions.

URL: <https://docs.legis.wisconsin.gov/2021/related/acts/1>

URL: <https://docs.legis.wisconsin.gov/2017/proposals/sb883>

URL: <https://www2.deloitte.com/us/en/pages/tax/articles/enacted-wi-legislation-affects-pass-through-entities-and-codifies-sales-tax-nexus-provisions.html?id=us:2em:3na:stm:awa:tax:022621&sfid=701100000038I8UQAQ>

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