

Sales/Use/Indirect:

Indiana: New Law Removes 200-Transaction Threshold from *Wayfair* Economic Nexus Statute

S.B. 228, signed by gov. 3/13/24. Effective immediately and applicable retroactively to January 1, 2024, new law revises Indiana's economic nexus provisions for retail merchants that do not have an in-state physical presence by removing the in-state "200 or more separate transactions" threshold so that out-of-state retail merchants must remit Indiana gross retail tax, and follow all applicable procedures and requirements of state law as if the retail merchant had an in-state physical presence, only if the merchant's sales of tangible personal property that is delivered into Indiana; products transferred electronically into Indiana; and/or services delivered in Indiana exceed \$100,000 for the calendar year in which the retail transactions are made or for the calendar year preceding the calendar year in which the retail transactions are made. Please contact us with any questions.

URL: <https://iga.in.gov/legislative/2024/bills/senate/228/actions>

— Robyn Staros (Chicago)
Managing Director
Deloitte Tax LLP
rstaros@deloitte.com

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