

Sales/Use/Indirect:

Indiana: Posted Bulletins Reflect Removal of 200-Transaction Threshold from *Wayfair* Economic Nexus Statute

Sales Tax Information Bulletin #96, Ind. Dept. of Rev. (rev. 3/24); *Sales Tax Information Bulletin #52*, Ind. Dept. of Rev. (rev. 3/24); *Sales Tax Information Bulletin #57*, Ind. Dept. of Rev. (rev. 3/24). The Indiana Department of Revenue posted several updated sales and use tax administrative bulletins reflecting recently enacted legislation [see S.B. 228 (2024), and *State Tax Matters*, Issue 2024-12, for more details on this legislation], which revised Indiana's economic nexus provisions for out-of-state retail merchants by removing the in-state "200 or more separate transactions" threshold so that Indiana gross retail tax remittance is required only if their sales of tangible personal property, products transferred electronically, and/or services delivered into Indiana exceed \$100,000 in the current or immediately preceding calendar year. Among the updated sales and use tax administrative bulletins is one addressing Indiana's sourcing rules, another addressing wholesalers, and another addressing drop shipments. Please contact us with any questions.

URL: <https://www.in.gov/dor/files/sib96.pdf>

URL: <https://www.in.gov/dor/files/sib52.pdf>

URL: <https://www.in.gov/dor/files/sib57.pdf>

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

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240322_6.html

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