

## Sales/Use/Indirect:

### Indiana: Remote Seller Bulletin Explains Removal of 200-Transaction Threshold from Wayfair Economic Nexus Statute

*Sales Tax Information Bulletin #89*, Ind. Dept. of Rev. (rev. 4/24). The Indiana Department of Revenue posted an updated sales and use tax administrative bulletin on the Indiana registration, collection, and remittance requirements for remote sellers and marketplace facilitators, reflecting recently enacted legislation [see S.B. 228 (2024), and *State Tax Matters*, Issue 2024-12, for more details on this legislation] that 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. The bulletin explains that effective January 1, 2024, Indiana only has the annual \$100,000 sales and use tax nexus threshold for out-of-state merchants. Accordingly, if an out-of-state merchant met the 200-transaction threshold in 2023, but not the \$100,000 threshold, "they may close their sales tax account in 2024 if they do not have \$100,000 in sales in 2024," but "they will still have to file all required sales tax returns for 2024." Please contact us with any questions.

**URL:** <https://www.in.gov/dor/files/sib89.pdf>

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

**URL:** [https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240322\\_6.html](https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240322_6.html)

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