



Notice Regarding Sales Tax Registration Requirement for Businesses with No Physical Presence in New York State

On June 21, 2018, the United States Supreme Court ruling in *South Dakota v. Wayfair* (138 S.Ct. 2080 [2018]) eliminated the prohibition on a state imposing sales tax collection responsibilities on businesses that have no physical presence in that state. Due to this ruling, certain existing provisions in the New York State Tax Law that define a sales tax vendor immediately became effective. Businesses that fall within this definition and make taxable sales in New York State are required to collect and remit New York State and local sales tax, as discussed below.

A business that had no physical presence in New York State but has both made more than \$300,000 in sales of tangible personal property delivered in the state and conducted more than 100 sales of tangible personal property delivered in the state in the immediately preceding four sales tax quarters is required to register as a sales tax vendor, and collect and timely remit the applicable state and local sales tax.¹ The sales tax quarters are: March 1 through May 31, June 1 through August 31, September 1 through November 30, and December 1 through February 28/29.

If you are a business that meets this threshold but has not yet registered as a vendor, you should do so now. For information about the sales tax registration process, see Tax Bulletin [How to Register for New York State Sales Tax \(TB-ST-360\)](#). To apply, use [New York Business Express](#). Additional information concerning this requirement will be forthcoming from the Department of Taxation and Finance and available at www.tax.ny.gov.

Note: An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.

¹ Tax Law §§ 1101(b)(8)(i)(E), 1101(b)(8)(iv).