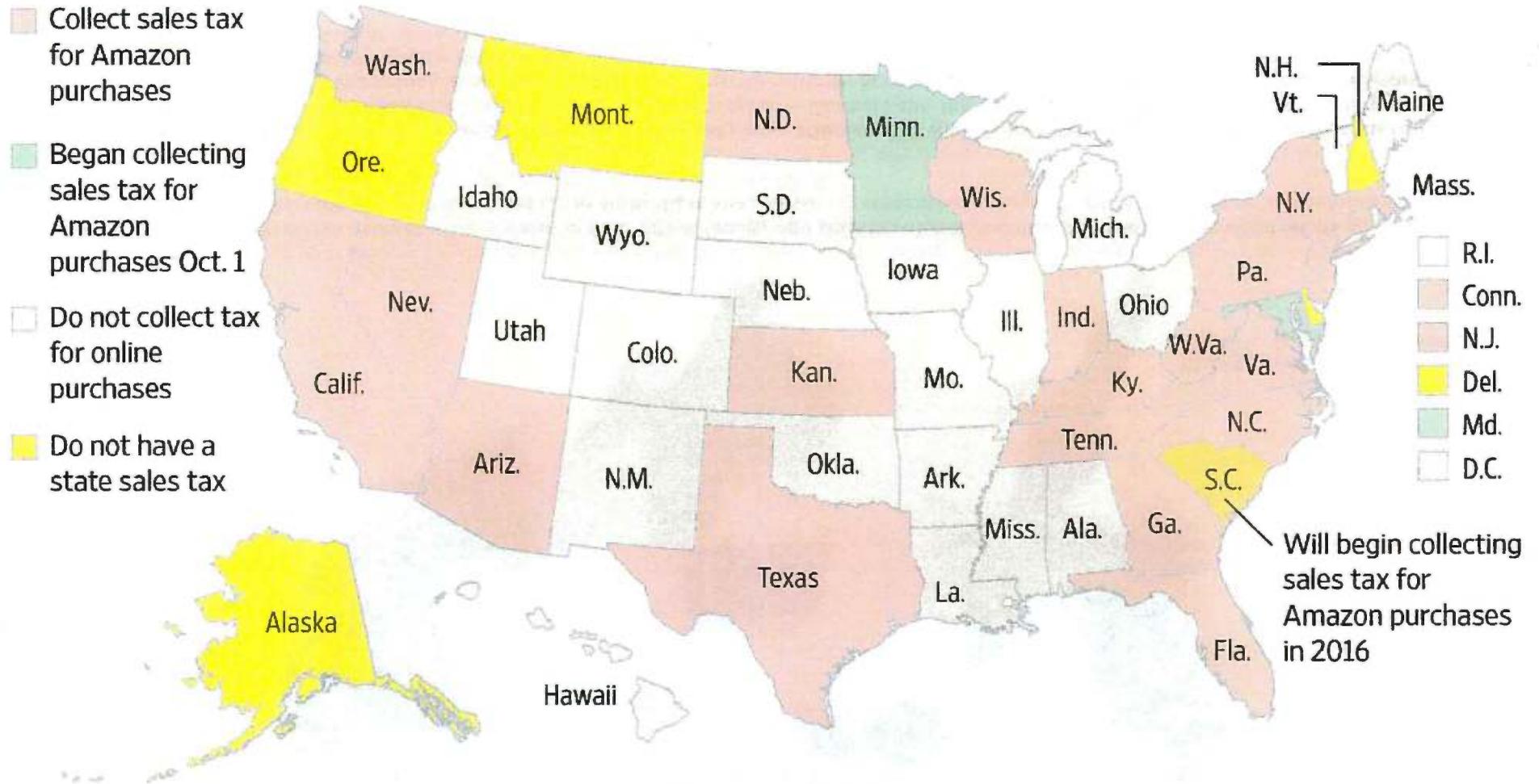


# Amazon's Tax Map | Where Amazon.com customers pay sales tax



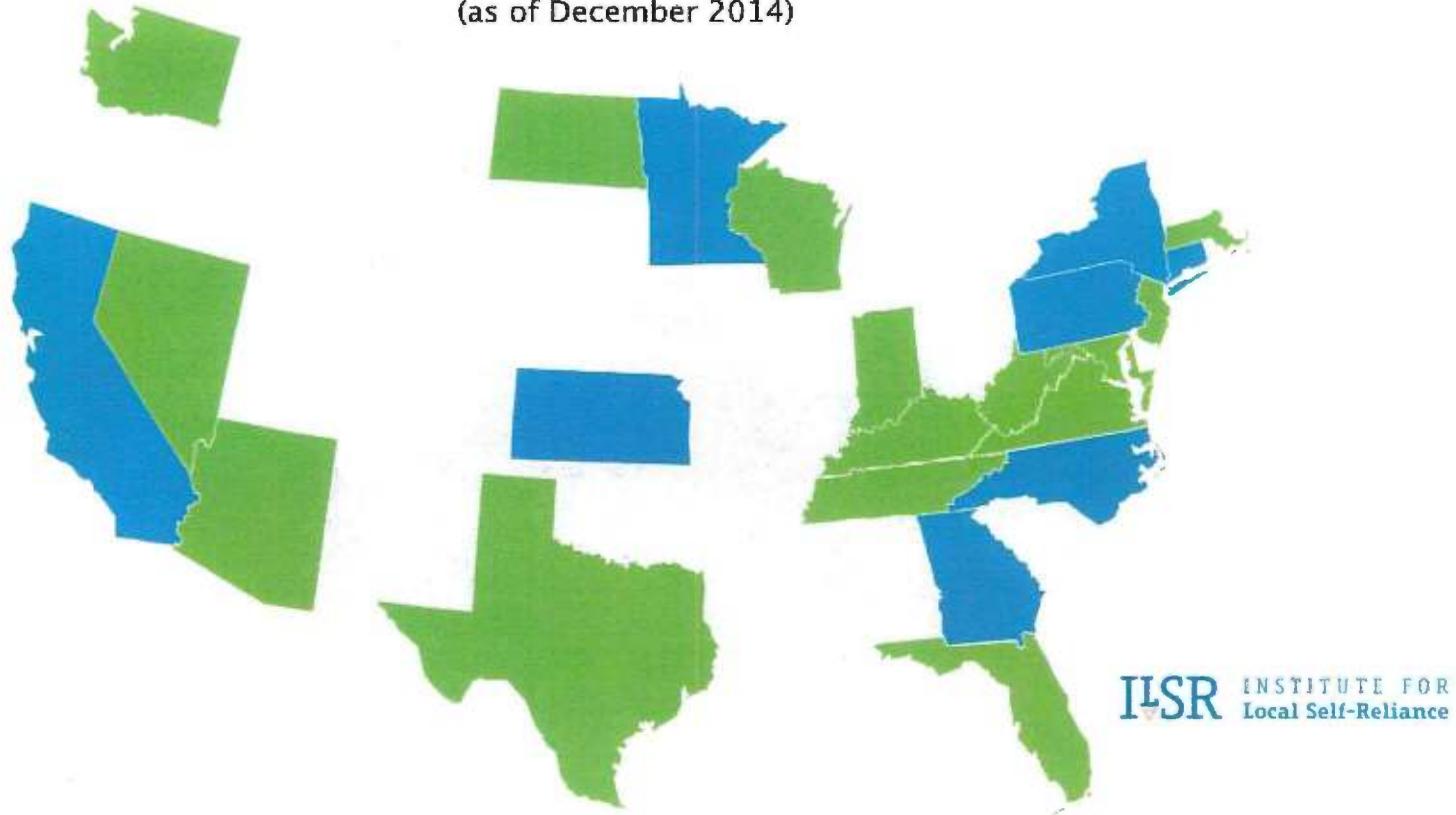
Source: the company

The Wall Street Journal

<http://www.wsj.com/articles/states-that-make-amazon-pay-sales-taxes-1412185657> - October 1, 2014

# States Where Amazon Collects Sales Taxes

(as of December 2014)



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- In the green states, Amazon has a warehouse or other facility and thus is subject to collecting sales tax by virtue of its physical presence. Amazon also has a warehouse in South Carolina, but an agreement with the state allows it to continue shipping to state residents without collecting sales taxes from them until 2016.
- Amazon collects sales tax in the blue states, because they have adopted Affiliate Nexus Laws, which count the retailer's in-state sales affiliates as a physical presence. In three of these states — Connecticut, Kansas, and Pennsylvania — Amazon also has warehouses and thus would be subject to collecting sales tax anyway. Several other states — Arkansas, Illinois, Maine, Missouri, Rhode Island, and Vermont — have adopted Affiliate Nexus Laws, but Amazon does not collect sales tax in these states, because either it has fired its in-state sales affiliates (in order to escape the law's requirements) or the law is not yet in effect.

<http://ilsr.org/wp-content/uploads/2014/04/Amazon-Sales-Tax-Map-1214.001.jpg>