



# Sales Tax Changes: 2017 Review, 2018 Predictions

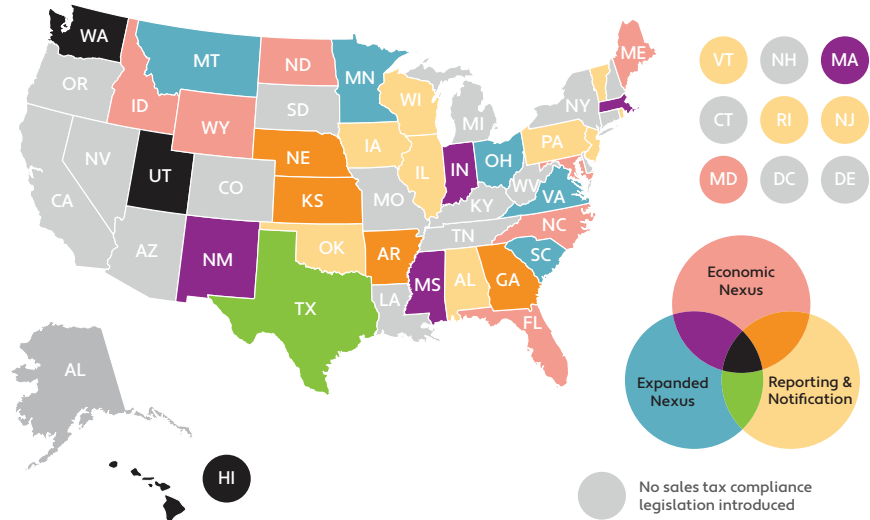
If 2018 ends up looking like our current year, we're in for a lot of changes when it comes to sales and use tax. 2017 ushered in tens of thousands of taxability changes across every U.S. state and several legislative changes impacted online sellers, manufacturers, service providers, and more.

Here's a look at 2017 by the numbers:

- **36,254 tax changes** (including rate and product/service taxability)
- **80 sales and use tax compliance bills**
- **26 states** offered amnesty on back taxes, penalties, and interest for online marketplace sellers
- **15 states** introduced or proposed consumers' use tax requirements for out of state online sellers
- **12 states** proposed economic nexus on out-of-state businesses meeting certain sales thresholds of maximum gross receipts

## State Sales and Use Tax Compliance Legislation

Introduced legislation as of July 10, 2017



Source: MultiState Insider: <https://www.multistate.us/blog/sales-tax-compliance-legislation-is-still-a-hot-topic-at-the-state-and-federal-level>



## What's in store for 2018?

Depending on what you sell and where you sell it, your business might see some big changes in 2018. Scott Peterson, U.S. tax policy expert and former Executive Director of the Streamlined Sales Tax Governing Board, offers a few of his own predictions for 2018.

- **Many more taxability changes across key states:** Whether we'll see over 36,000 changes again remains to be seen, but it's certain that we'll have more changes in the coming year.
- **Broad changes to tax on services:** Tax on services is dynamic and will continue to change as state lawmakers look to service providers for revenue. [Learn more.](#)
- **Economic nexus bills pass in key states, more introduced through the year:** Out-of-state companies with sales over a certain threshold will be required to register, file, and remit sales or use tax. [Learn more.](#)
- **Consumers' use tax requirements impact online retailers:** What started in Colorado and a handful of other states will likely spread across the U.S. A growing number of states are demanding non-collecting retailers disclose customer information to help them enforce consumer use tax compliance. [Learn more.](#)



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## Attend the 2018 Sales Tax Changes Webinar!

Attend our webinar and hear sales tax compliance expert and VP of Government Affairs Scott Peterson explain the major changes taking effect at the state and federal level, so come January you'll be in the know.

Register for the event here: <https://simplify.avalara.com/2018salestaxwebinar-i>

### About Avalara

Avalara is a leading provider of cloud-based tax automation for businesses of all sizes. We help businesses achieve transaction tax compliance for sales and use, excise, communications, VAT and other tax types. Avalara's comprehensive, cloud-based solutions are fast, accurate, and easy to use with more than 600 pre-built connectors into leading accounting, ERP, ecommerce and other business applications. The Avalara Compliance Cloud® platform helps customers manage complicated and burdensome tax compliance obligations imposed by state, local, and other taxing authorities throughout the world. Each year, Avalara processes billions of indirect tax transactions for customers and users, files hundreds of thousands of tax compliance documents and tax returns, and manages millions of exemption certificates and other compliance documents.