



3/10/16

Utah: The Click-Through Nexus tax legislations, H.B. 235 Remote Transactions Parity Act and S.B. 85 Sales and Use Tax, which were under consideration by Utah legislature, were not passed on March 10, 2016. The Click-Through Nexus tax legislation is no longer pending in Utah's current legislative session.

6/8/16

Montana: No sales tax.

Delaware: No sales tax.

Alaska: No sales tax.

5/17/16

Oklahoma: On May 17, 2016, Oklahoma passed Click-Through Nexus tax legislation. Effective November 1, 2016, the legislation requires out-of-state retailers using in-state affiliates to collect and remit tax for Oklahoma.

4/20/16

Nebraska: Nebraska legislature is currently considering L.B. 1087, which would establish Click-Through Nexus tax legislation. If passed, an obligation to collect and remit sales tax is created if sellers enter into referral agreements with in-state affiliates whose referrals generate more than \$10,000 during the preceding twelve months.

3/29/16

South Dakota: On March 29, 2016, South Dakota's governor signed SB 106 into law creating an economic nexus threshold and the bill became effective on May 1, 2016. Out-of-state sellers, in the previous or current year, with either sales exceeding \$100,000 or at least 200 transactions with South Dakota residents are required to charge and remit sales tax.

3/18/16

Idaho: The Idaho legislature is currently considering H.B. 581, which would establish Click-Through Nexus tax legislation. If passed, retailers using Idaho affiliates will be required to collect and remit sales tax.

3/14/16

Louisiana: On March 14, 2016, Louisiana passed the Click-Through Nexus tax legislation, effective March 14, 2016 and applies to tax periods beginning on April 1, 2016. The legislation provides tax collection on the out-of-state sellers who enter into referral agreements with Louisiana residents or business for the referral of potential customers by a link on an internet website or otherwise. The presumption requires that cumulative gross proceeds from sales by the retailers to exceed \$50,000 for a 12-month period.

3/10/16

Alabama: Alabama legislature is currently considering H.B. 116, which would establish Click-Through Nexus tax legislation. If passed, an obligation to collect and remit sales tax is created if sellers use in-state affiliates to make retail sales.

10/13/15

Vermont: As of October 13 2015, at least 15 states adopted the Click-Through Nexus tax laws, triggering the 15-state threshold for Vermont law. The Click-Through Nexus tax legislation came into effect Dec. 1, 2015.

6/1/2015



Washington: On July 1, 2015, Washington passed Click-Through Nexus tax legislation, effective Sept. 1, 2015. The provision provides that out-of-state retailers who have a physical nexus with Washington and 1.) pay a commission or other consideration for referrals and 2.) gross more than \$10,000 in sales into Washington State during the prior year is responsible for the collection of sales tax.

5/27/2015

Nevada: On May 27, 2015, Nevada passed Click-Through Nexus tax legislation. Effective October 1, 2015, an obligation to collect and remit sales and use tax is created if retailers enter into referral agreements with Nevada residents whose referrals generate more than \$10,000 during the preceding four quarterly periods.

5/12/15

South Carolina: On May 12, 2015, South Carolina Senate passed Click-Through Nexus provision to the sales and use tax laws, effective Jan 1, 2016. The legislation provides that a retailer is presumed to be liable for the collection of sales and use in tax in South Carolina if the seller enters into an agreement with a state resident under which the resident refers customers by a link on an Internet website or otherwise, to the retailer. The presumption requires that the gross proceeds from sales by the retailer be greater than \$10,000 during the preceding 12 months.

3/12/15

Utah: The Click-Through Nexus tax legislation, H.B. 455, that was under consideration by Utah legislature, was not passed on March 12, 2015. The Click-Through Nexus tax legislation is no longer pending in Utah's current legislative session.

3/9/2015

Colorado: In *Direct Marketing Ass'n v. Brohl*, the Supreme Court reversed and remanded the case back to the Tenth Circuit Court of Appeals to determine whether Colorado's Internet tax law is constitutional. The Supreme Court held that the Tax Injunction Act did not bar an injunction against enforcement of the law, but indicated that the Court may be willing to reconsider the "nexus" requirement if an appropriate case reaches the Court. For now, the permanent injunction imposed on the state has been reinstated.

1/6/2015

Vermont: Under previously passed state law, Vermont Click-Through Nexus tax laws will only go into effect once 15 other states have passed similar legislation. With the recent passing of Michigan's Click-Through Nexus tax law, Vermont's attorney general will assess whether that law is sufficiently similar to Vermont's own law, which would trigger Vermont's Click-Through Nexus tax. Although the attorney general has not yet made a determination, at least one large advertiser has preemptively terminated its affiliate program in this state.

12/19/2014

Michigan: The state's House and Senate have passed two bills related to Click-Through Nexus tax legislation. Assuming the bills are not vetoed by the Governor, the legislation will go into effect on October 1, 2015 and will require out-of state retailers with Michigan affiliates that refer at least \$10,000 in annual sales from Michigan purchasers, to collect and remit sales and use tax. .

8/6/2014

Illinois: The state legislature passed Click-Through Nexus tax legislation introduced earlier this year. The bill has been signed into law and becomes effective on January 1, 2015. Out-of-state sellers with Illinois affiliates referring at least \$10,000 in annual sales to purchasers in Illinois, will be required to collect and remit sales tax to the state.

7/28/2014

Colorado: The law creates a presumption that one is doing business with the state if one enters into an agreement with a person or business that has a physical presence in the state. There is an exception for affiliate marketing from this presumption.



7/5/2014

Missouri: The state legislature passed Click-Through Nexus tax legislation that was signed into law by the Governor on July 5, 2013. Effective on August 18, 2013, out-of-state sellers with Missouri affiliates referring at least \$10,000 in annual sales to purchasers in Missouri, will be required to collect and remit sales tax to the state.

7/3/2014

New Jersey: New Jersey passed Click-Through Nexus tax legislation requiring out-of-state online retailers making sales to New Jersey consumers to collect and remit sales tax, if cumulative sales through those contractors exceed \$10,000 for the prior four calendar quarters.

6/4/2014

Illinois: Illinois legislators have broadened the previously overturned law to include sales tax on sales by out-of-state retailers resulting from coupons or promotional codes distributed in Illinois by mail, radio, or television. SB 352 passed through both houses on May 30, 2014 but has not yet been signed into law.

3/7/2014

Hawaii: The Hawaii House of Representatives has approved a bill that would require retailers to collect taxes on Internet sales transactions. The Hawaii Senate must pass the bill before it becomes law.

2/28/2014

Colorado: Colorado legislators have made substantive changes to an Internet tax bill, in which the “nexus” requirement will be met if Internet retailers maintain a physical presence in the state. The changes are a reaction to the injunction placed on the previous Internet tax law. The bill will need to pass the Colorado Legislature before it is enforceable.

1/15/2014

Tennessee: The Tennessee legislature has introduced a bill that includes Click-Through Nexus tax language, HB 1537. If passed, this bill may require out-of-state retailers who have Tennessee affiliates that refer at least \$10,000 in sales from Tennessee purchasers to collect and remit sales tax to the state. The bill was introduced January 15, 2014

1/14/2014

South Carolina: The South Carolina legislature has introduced a bill that includes Click-Through Nexus tax language, S. 0870. If passed, this bill may require out-of-state retailers who have South Carolina affiliates that refer at least \$10,000 in sales from South Carolina purchasers to collect and remit sales tax to the state. As of January 14, 2014, the Senate referred the bill to the Committee of Finance.

10/18/2013

Illinois: The Illinois Supreme Court has ruled that the state’s Internet tax was unconstitutional, invalidating the Click-Through Nexus tax law. By a vote of 6-1, the Court confirmed the lower court’s decision, holding that the law was discriminatory under federal law.

9/20/2013

Colorado: The Direct Marketing Association has appealed the 10th Circuit Court of Appeals ruling that would allow for the enforcement of control tax legislation in the state. Until the 10th Circuit makes a final ruling, the permanent injunction that the federal district court



imposed on the state remains in effect, and the control tax legislation will not be enforced in Colorado. The legislation should be considered “overturned,” but this may change in the coming months.

8/21/2013

Colorado: The 10th Circuit Court of Appeals has overturned the lower court’s decision, reinstating control tax legislation in the state. However, the Direct Marketing Association is expected to appeal the ruling and has until Sept. 18 to file a petition for rehearing.

6/30/2013

Ohio: The state legislature passed a sales tax bill that included an internet sales tax provision earlier this year, but that provision has been vetoed by the governor. For our purposes, the relevant legislation has been defeated.

6/05/2013

Maine: The state legislature passed a Click-Through Nexus tax bill, and the governor signed it into law. Effective on July 1, 2013, out-of-state sellers with Maine affiliates referring exceeding \$10,000 in annual sales to purchasers in Maine, will be required to collect and remit sales tax to the state.

6/05/2013

Missouri: The state legislature passed a Click-Through Nexus tax bill earlier in the year, but the legislation was vetoed by the governor. Legislators will have a chance to overturn the veto in September.

5/23/2013

Minnesota: The state legislature passed a Click-Through nexus tax bill, and the governor signed it into law. Effective on July 1, 2013, out-of-state sellers with Minnesota affiliates referring at least \$10,000 in annual sales to purchasers in Minnesota, will be required to collect and remit sales tax to the state.

5/22/2013

Illinois: The Illinois Supreme Court heard the appeal of the lower court’s ruling that the Illinois Click-Through Nexus tax law was unconstitutional. The Illinois Supreme Court is expected to make a decision in the coming months.

4/27/2013

Indiana: The state legislature adjourned on April 27, 2013, without passing the Click-Through Nexus tax legislation introduced earlier this year.

4/16/2013

Kansas: The state legislature passed Click-Through Nexus tax legislation introduced earlier this year. Effective on or around July 1, 2013, out-of-state sellers with Kansas affiliates referring at least \$10,000 in annual sales to purchasers in Kansas, will be required to collect and remit sales tax to the state.

3/28/13

New York: New York’s highest court, the NY Court of Appeals, ruled in favor of the state’s Click-Through nexus law, which requires out-of-state retailers with sales to New York purchasers in excess of \$10,000 to collect and remit sales tax to the state. If the ruling is challenged, the US Supreme Court will decide whether the state’s Click-Through nexus tax laws are ripe for resolution by the Court and if so, consider whether Click-Through nexus tax laws are constitutional.

3/14/2013



Utah: The state legislature adjourned without passing Click-Through nexus tax legislation (SB 226). The Bill has been defeated.

2/27/2013

West Virginia: The West Virginia legislature recently introduced H.B. 2754, adding Click-Through nexus provisions to the state's current sales and use tax law. If passed, the legislation may require out-of-state retailers with West Virginia affiliates that refer sales to West Virginia purchases, to collect and remit use tax. If passed, the law will become effective June 1, 2013.

2/22/2013

Utah: The Utah legislature re-introduced legislation adding Click-Through nexus provisions to Utah's sales and use tax laws. If passed, SB 226, will require out-of-state sellers with Utah affiliates that refer at least \$10,000 in annual sales from Utah purchasers to out-of-state sellers, to collect and remit sales tax. If passed, the law will become effective July 1, 2013.

2/07/2013

Maine: The Maine legislature re-introduced legislation adding Click-Through nexus provisions to Maine's sales and use tax laws. If passed, HP 228 and HP 251 (introduced 02/12/13), will require out-of-state sellers with Maine affiliates that refer at least \$10,000 in annual sales from Maine purchasers to out-of-state sellers, to collect and remit sales tax. If passed, the amended law will become effective immediately.

2/06/2013

Michigan: The Michigan legislature re-introduced legislation to add Click-Through nexus provisions to Michigan's sales and use tax laws. If passed, HB 4202 and HB 4203, will require out-of state retailers with Michigan affiliates that refer at least \$10,000 in annual sales from Michigan purchasers, to collect and remit sales tax. The amended law will become effective 30 days after its passage into law.

2/05/2013

Kansas: The Kansas legislature amended current tax legislation to add Click-Through nexus provisions to Kansas' sales and use tax laws. If passed, SB 84, will require out-of-state sellers with Kansas affiliates that refer at least \$10,000 in annual sales from Kansas purchasers to out-of-state sellers, to collect and remit sales tax. If passed, the law will become effective after its publication in the statute book.

1/24/2013

Hawaii: The Hawaii legislature re-introduced Click-Through nexus tax bills, now HB 1257 and SB 1335. If passed, the law will require out-of state retailers with Hawaii affiliates that refer at least \$10,000 in annual sales from Hawaii purchasers, to collect and remit sales tax. The bill's effective date is July 1, 2013.

1/22/2013

Massachusetts: The Massachusetts legislature has introduced a bill that includes Click-Through nexus tax language, S. 1330. If passed, this bill may require out-of-state retailers who have Massachusetts affiliates that refer at least \$10,000 in sales from Massachusetts purchasers to collect and remit sales tax to the state.

1/18/2013



Indiana: The Indiana legislature has introduced another Click-Through nexus tax bill, HB 1007. If passed it will require out-of-state retailers who have Indiana affiliates that refer at least \$10,000 in annual sales from Indiana purchasers, to collect and remit sales tax. This bill has an effective date of June 30, 2013.

1/17/2013

Oklahoma: The Oklahoma legislature introduced a tax bill, HB 1613. If passed, HB 1613 will require out-of state internet sellers with Oklahoma purchasers to collect and remit sales tax, regardless of whether the out-of state vendor has substantial nexus in Oklahoma. The bill's planned effective date is July 1, 2013.

1/17/2013

Missouri: The Missouri legislature re-introduced a Click-Through nexus tax bill, now SB 174. If passed, will require out-of state retailers who have Missouri affiliates that refer at least \$10,000 in annual sales from Missouri purchasers, to collect and remit sales tax. The bill's effective date is August 28, 2013.

1/16/2013

Florida: The Florida legislature re-introduced a Click-Through nexus tax bill, now SB 316. If passed, the law will require out-of state retailers who have Florida affiliates that refer at least \$10,000 in annual sales from Florida purchasers, to collect and remit sales tax. The bill's effective date is July 1, 2013.

1/13/2013

Minnesota: The Minnesota legislature has re-introduced a Click-Through nexus tax bill SF 8, formerly SB 2391. If passed, this bill may require out-of-state retailers who have Minnesota affiliates that refer at least \$10,000 in sales from Minnesota purchasers to collect and remit sales tax. This bill has an effective date of June 30, 2013.

1/8/2013

Indiana: The Indiana legislature re-introduced a Click-Through nexus tax bill, now SB 0309. If passed will require out-of-state retailers who have Indiana affiliates that refer at least \$10,000 in annual sales from Indiana purchasers, to collect and remit sales tax. This bill has an effective date of June 30, 2013.

1/1/2013

Vermont: The Vermont legislature has passed a bill that includes Click-Through nexus tax language, Act 45 § 36a. The bill includes a delayed effective date for the Click-Through nexus tax. To become effective, 15 other states must pass similar laws. It is at the discretion of the Governor to decide when 15 states have passed laws similar enough to Vermont's legislation.

9/15/2012

California: The original affiliate nexus bill passed into law on June 27, 2011, effective September 23, 2011. The law did not become operative until September 15, 2012, because Federal law authorizing the states to require a seller to collect taxes on sales of goods to in-state purchasers without regard to the location of the seller, was not enacted on or before July 31, 2012. Section 6203 of the Revenue and Taxation Code can be found at the following link on the State Board of Equalization website:
<http://www.boe.ca.gov/lawguides/business/current/btlg/vol1/sutl/6203.html>

8/27/12



Vermont: The Vermont legislature has adjourned without passing any Click-Through nexus tax legislation.

6/8/12

Hawaii: The Hawaii legislature has adjourned without passing any Click-Through nexus tax legislation.

Kansas: The Kansas legislature has adjourned without passing any Click-Through nexus tax legislation.

Louisiana: The Louisiana legislature has adjourned without passing any Click-Through nexus tax legislation.

Missouri: The Missouri legislature has adjourned without passing any Click-Through nexus tax legislation.

5/10/12

Minnesota: The Minnesota legislature has adjourned without passing any Click-Through nexus tax legislation.

5/9/12

Minnesota: The Minnesota legislature has added Click-Through nexus tax language to an existing bill, SB 2391. If passed, this bill may require out-of-state retailers who have Minnesota affiliates that refer at least \$10,000 in sales from Minnesota purchasers to collect and remit sales tax. This bill has an effective date of July 1, 2012.5/2/12

5/2/12

Louisiana: The Louisiana legislature has introduced a bill that includes Click-Through nexus tax language, HB 1114. If passed, this bill may require out-of-state retailers who have Louisiana affiliates to collect and remit sales tax. This bill does not state a minimum sales threshold, and if passed would go into effect upon signature by the Governor.

4/26/12

Illinois: The PMA is reporting that the Illinois affiliate nexus tax law has been ruled unconstitutional, and that Judge Robert Lopez Cepera has ruled that the activity described in the law does not establish nexus and the law violates the Commerce Clause of the US Constitution.

4/24/12

Georgia: HB 386 has been signed into law by the Governor of Georgia.

4/4/12

Georgia: The Georgia legislature has sent HB 386 to the Governor for signature.

3/30/12

Louisiana: The Louisiana legislature has introduced a bill that includes Click-Through nexus tax language, HB 1027. If passed, this bill may require out-of-state retailers who have Louisiana affiliates to collect and remit sales tax. This bill does not state a minimum sales threshold, and if passed would go into effect upon signature by the Governor.

3/23/12

Georgia: HB 386 has been passed by the Senate.

3/21/12

Kansas: SB 371 has been passed by the Senate and has been sent to the House.



Georgia: The Georgia legislature has added Click-Through nexus language to an omnibus tax bill, HB 386. If passed, this bill may require out-of-state retailers who have Georgia affiliates that refer at least \$50,000 in sales from Georgia purchasers to collect and remit sales tax. This bill has already passed the House and been sent to the Senate.

3/19/12

Maryland: SB 523 has been passed by the Senate and has been sent to the House.

3/13/12

Maryland: The Maryland legislature has amended SB 523 to include Click-Through nexus language. If passed, this bill may require out-of-state retailers who have Maryland affiliates that refer at least \$10,000 in sales from Maryland purchasers to collect and remit sales tax. This bill would go into effect on July 1, 2012.

Florida: Florida bills SB 2098 and SB 1514 have both died in committee.

3/9/12

Mississippi: HB 135 has died in committee.

Hawaii: HB 1694 has passed the House and moved to the Senate. Prior to passage, it was amended to reduce the total gross Hawaii sales threshold that retailers would have to meet in order to be impacted by the legislation from \$1,000,000 to \$10,000. The effective date of the bill was also changed from July 1, 2013 to July 1, 2012.

2/13/12

Kansas: The Kansas legislature has introduced two bills, SB 371 and HB 2610, which contain Click-Through nexus tax language. If passed, these bills may require out-of-state retailers who have Kansas affiliates that refer at least \$10,000 in sales from Kansas purchasers to collect and remit sales tax. Both bills would become effective upon the date of their publication in the statute book.

Mississippi: The Mississippi legislature has introduced a bill that includes Click-Through nexus tax language, HB 135. If passed, this bill may require out-of-state retailers who have Mississippi affiliates to collect and remit sales tax. This bill does not state a minimum sales threshold, and if passed would go into effect on July 1, 2012.

Missouri: The Missouri legislature has introduced a bill that includes Click-Through nexus tax language, HB 1569. If passed, this bill may require out-of-state retailers who have Missouri affiliates that refer at least \$10,000 in sales from Missouri purchasers to collect and remit sales tax. This bill would go into effect on August 28, 2012.

2/3/12

Florida: The Florida legislature has introduced two bills, SB 2098 and SB 1514, which contain Click-Through nexus tax language. If passed, these bills may require out-of-state retailers who have Florida affiliates that refer at least \$10,000 in sales from Florida purchasers to collect and remit sales tax. Both bills have an effective date of July 1, 2012.

1/31/12

Hawaii: The Hawaii legislature has introduced a bill that includes Click-Through nexus tax language, HB 1694. If passed, this bill may require out-of-state retailers to collect and remit sales tax, provided (1) they have Hawaii affiliates that refer at least \$10,000 in sales from Hawaii purchasers and (2) they have total gross Hawaii sales of more than \$1,000,000. This bill would go into effect on July 1, 2013, provided the United States Congress has not yet passed a law that requires retailers to collect tax on remote sales.



Maryland: The Maryland legislature has introduced two budget bills, HB 87 and SB 152, which contain Click-Through nexus tax language. If passed, these bills may require out-of-state retailers who have Maryland affiliates that refer at least \$10,000 in sales from Maryland purchasers to collect and remit sales tax. This bill would go into effect on July 1, 2012.

Minnesota: The Minnesota legislature has introduced a bill that includes Click-Through nexus tax language, HB 1849. If passed, this bill may require out-of-state retailers who have Minnesota affiliates that refer at least \$10,000 in sales from Minnesota purchasers to collect and remit sales tax. This bill would go into effect on July 1, 2012.

Vermont: The Vermont legislature has introduced a bill that includes Click-Through nexus tax language, HB 639. If passed, this bill may require out-of-state retailers to collect and remit sales tax, provided (1) they have Vermont affiliates that refer at least \$10,000 in sales from Vermont purchasers and (2) they have total gross Vermont sales of more than \$1,000,000. The Click-Through nexus portion of this bill will become operative on September 1, 2013 if the United States Congress has passed a law that requires retailers to collect and remit tax on remote sales prior to July 31, 2012. If no federal law is passed prior to July 31, 2012, the Click-Through nexus portion of the bill will become operative on January 1, 2013.

1/19/12

Indiana: The Indiana legislature has introduced a bill that includes Click-Through nexus tax language, HB 1119. If passed, this bill may require out-of-state retailers who have Indiana affiliates that refer at least \$10,000 in sales from Indiana purchasers to collect and remit sales tax. This bill would go into effect the earlier of January 1, 2014, or the first day of the third month after the United States Congress passes a law that requires retailers to collect and remit tax on remote sales.

12/2/11

Pennsylvania: The Pennsylvania Department of Revenue issued a press release and a sales and use tax bulletin on December 1, 2011, which provides guidance concerning which activities establish nexus in Pennsylvania and therefore may obligate remote sellers to collect and remit sales tax to the state. The Pennsylvania Department of Revenue is basing this guidance on their interpretation of existing tax law and the United States Constitution.

According to the bulletin, examples of maintaining a place of business in Pennsylvania (and thus establishing nexus) include, but are not limited to: (a) a contractual relationship with a Pennsylvania affiliate in which the affiliate has a link on their website that encourages purchasers to place orders and the affiliate receives consideration for the contractual relationship; and (b) soliciting orders from Pennsylvania purchasers via click-through technology from the website of a Pennsylvania affiliate.

9/23/11

California: It has been reported that Governor Brown has signed AB 155, which goes into effect immediately upon signature because it is an urgency statute.

AB155 delays the implementation of the Click-Through nexus tax until September 15, 2012. Additionally, if a federal law regarding sales tax collection by out-of-state retailers is passed prior to that date; the Click-Through nexus tax may become irrelevant.

Michigan: The Michigan legislature has introduced two very similar Click-Through nexus tax bills, HB 5004 and HB 5005. If passed, these bills may require out-of-state retailers who have Michigan affiliates that refer at least \$10,000 in sales from Michigan purchasers to collect and remit sales tax. These bills would go into effect 30 days after being enacted into law.

9/12/11

California: AB 155 has been amended again to delay implementation of the Click-Through nexus tax. If AB 155 is signed into law, current tax collection requirements would be administered according to state law as it read on June 27, 2011, prior to the passage of ABX1 28.



AB 155 retains Click-Through nexus tax language that may impose tax obligations on out-of-state retailers that (1) have California affiliates that refer at least \$10,000 in sales from California consumers and (2) have total gross California sales of more than \$1,000,000. However, these tax obligations would not become effective until September 15, 2012, and may become irrelevant if a federal law is passed prior to that date that requires retailers to collect and remit sales tax regardless of their location.

AB 155 has passed the legislature and been sent to the Governor.

8/30/11

California: AB 155 has been amended to include the tax language previously passed in ABX1 28. The three main differences between the two bills are as follows: (1) AB 155 raises the total gross California sales threshold for out-of-state retailers from \$500,000 to \$1,000,000; (2) the provisions of AB 155 are severable; and (3) AB 155 has been marked as an urgency statute which means that it requires a two-thirds majority in order to pass and, according to certain sources, may not be subject to repeal via referendum.

7/25/11

Minnesota: The Minnesota legislative session has adjourned without the Click-Through nexus legislation being passed.

7/19/11

California: California Attorney General Kamala D. Harris has issued a circulating title and summary for a proposed referendum on ABX1 28 to the Secretary of State. According to some sources, this means that supporters of the referendum have until September 27th to gather approximately 500,000 signatures to qualify the referendum to be put on a statewide ballot. If the referendum is qualified to be put on the ballot, ABX1 28 could be suspended until next June when it would be subjected to a statewide vote.

7/12/2011

Texas: The Texas legislative session has adjourned without the Click-Through nexus legislation being passed.

Louisiana: The Louisiana legislative session has adjourned without the Click-Through nexus legislation being passed.

7/5/2011

California: The budget trailer bill ABX1 28 was approved by Governor Jerry Brown on 6/28/2011. This bill imposes tax liability on out-of-state retailers that: (a) receive at least \$10,000 per year in sales from California purchasers that have been referred by California affiliates; and (b) have total gross California sales of at least \$500,000 per year.

6/21/11

California: The California legislature passed a budget package on June 15, 2011 that included a trailer bill with Click-Through nexus tax language, ABX1 28. If passed, ABX1 28 may impose tax liability on out-of-state retailers that: (a) receive at least \$10,000 per year in sales from California purchasers that have been referred by California affiliates; and (b) have total gross California sales of at least \$500,000 per year. According to certain sources, Governor Brown vetoed the budget package, but did not specifically veto ABX1 28. If that is the case, it is not clear if ABX1 28 can still be sent to the Governor separate from the budget, or if the legislature will need to vote on the bill again.

6/15/11

Louisiana: The House passed HB 641 and has ordered the bill to the Senate.

6/3/2011

Texas: The governor of Texas has reconvened the legislature by calling a special legislative session.



Vermont: Vermont passed H436 with imposes notification obligations on out-of-state retailers that make more than \$100,000 in total gross sales in Vermont per year. H436 was accompanied by a provision that Vermont may impose a Click-Through nexus tax if 15 other states have passed a Click-Through nexus tax as determined by the attorney general.

6/2/2011

California: The California Assembly passed AB 155 and transmitted the bill to the Senate.

California: AB 153 passed the Assembly and has been transmitted to the Senate. AB 153 was amended to change the minimum sales threshold from \$10,000 to \$500,000 prior to its transmittal to the Senate. It was also modified to add language regarding what actions on the part of a publisher would create tax liability in California for out-of-state retailers.

5/27/11

Missouri: The Missouri legislative session ended without the proposed Click-Through nexus tax legislation being passed.

Tennessee: The Tennessee legislative session ended without the proposed Click-Through nexus tax legislation being passed.

5/24/11

Louisiana: Louisiana has introduced HB 641. HB 641 may require out-of-state retailers who have Louisiana affiliates to collect and remit sales tax. HB 641 would become effective upon signature by the governor.

5/17/11

California: SB 234 has passed the Senate and has been transmitted to the Assembly.

5/11/11

Hawaii: The Hawaii legislature has closed for the year without passing any Click-Through nexus legislation.

5/4/11

Connecticut: Connecticut added Click-Through nexus language to its budget bill, SB 1239, which was passed by the legislature and signed by the Governor on May 4, 2011. SB 1239 may require out-of-state retailers who have Connecticut affiliates that refer at least \$2,000 in sales from Connecticut purchasers to collect and remit sales tax. SB 1239 has an effective date of July 1, 2011.

4/26/11

Arizona: The Arizona legislative session ended on April 23, 2011 without the proposed Click-Through nexus tax legislation being passed.

4/18/11

Arizona: The Arizona legislature recently extensively amended HB 2341 to add Click-Through nexus language. If passed, HB 2341 may require out-of-state retailers who have Arizona affiliates to collect and remit sales tax, if the cumulative gross income or gross proceeds from sales by Arizona affiliates to Arizona purchasers exceeds \$120,000 during the preceding 12 months.

4/13/11

Hawaii: SB 1355 has passed the House and has been transmitted to the Senate.

New Mexico: The New Mexico legislative session has ended without the proposed Click-Through nexus tax legislation being passed.



4/6/11

Missouri: Missouri has introduced HB970. HB970 may require out-of-state retailers who have Missouri affiliates that refer at least \$10,000 in sales from Missouri purchasers to collect and remit sales tax. HB 970 has a proposed effective date of August 28, 2011.

4/4/11

Arkansas: Governor Beebe of Arkansas has signed SB738. SB738 may require out-of-state retailers with Arkansas affiliates who refer at least \$10,000 in sales from Arkansas purchasers to collect and remit sales tax.

Texas: Texas had introduced another Click-Through nexus tax bill, SB 1798. SB 1798 may require out-of-state retailers who have Texas affiliates that refer at least \$10,000 in sales from Texas purchasers to collect and remit sales tax. If passed, the legislation would become effective on September 1, 2011.

4/1/11

Arkansas: SB738 has now passed both houses of the legislature and has been sent to the governor.

3/29/11

Hawaii: HB 1183, formerly a Click-Through nexus tax bill, was recently amended in committee and is now a Streamlined Sales Tax bill. SB 1355, originally introduced as a Streamlined Sales Tax bill, was recently amended and now contains Click-Through nexus language similar to what was formerly in HB 1183. If passed, SB 1355 may cause Hawaii affiliates to create nexus for out-of-state retailers. The out-of-state retailers would be given the option of collecting and remitting sales tax, or filing a report to the state with information about sales made to residents of Hawaii.

3/25/11

California: California has introduced SB 234. SB 234 expands the definition of retailers engaged in business in California to include retailers that have substantial nexus with California for the purposes of the commerce clause of the United States Constitution and any retailer upon whom the law permits California to impose a use tax collection duty. Some people believe this bill may cause affiliates to create nexus for out-of-state retailers.

Connecticut: Connecticut has introduced HB 6624. HB 6624 may require out-of-state retailers who have Connecticut affiliates that refer at least \$2,000 in sales from Connecticut purchasers to collect and remit sales tax. If passed, the legislation would become effective on July 1, 2011.

3/14/11

Vermont: Vermont's HB 143 passed the House on 3/10/11 and has been transmitted to the Senate.

3/11/11

Arkansas: Arkansas's SB738 passed the Senate on 3/10/11 and has been transmitted to the House.

3/10/11

Illinois: Governor Quinn of Illinois has signed HB3659. HB3659 may require out-of-state retailers with Illinois affiliates who refer at least \$10,000 in sales to collect and remit sales tax. The tax collection and remittance requirements will go into effect on July 1, 2011.

3/9/11

Hawaii: Hawaii's HB 1183 passed the House on 3/8/11 and has been transmitted to the Senate.



3/8/11

Arkansas: Arkansas has introduced SB738. SB738 may require out-of-state retailers who have Arkansas affiliates that refer at least \$10,000 in sales from Arkansas purchasers to collect and remit sales tax.

3/3/11

Tennessee: Tennessee has introduced HB 1912/SB 1489. HB 1912/SB 1489 may require out-of-state retailers who have Tennessee affiliates that refer at least \$4,800 in sales from Tennessee purchasers to collect and remit sales tax. If passed, the legislation would become effective on July 1, 2011.

2/28/11

Minnesota: Minnesota has introduced SF0458. SF0458 may require out-of-state retailers who have Minnesota affiliates that refer at least \$10,000 in sales from Minnesota purchasers to collect and remit sales tax. If passed, the legislation would become effective on July 1, 2011.

2/23/11

Massachusetts: Massachusetts has introduced H01731. H01731 may require out-of-state retailers who have Massachusetts affiliates that refer at least \$10,000 in sales from Massachusetts purchasers to collect and remit sales tax.

2/18/11

Minnesota: The governor of Minnesota has released his budget proposal and it includes a Click-Through nexus tax. The proposal includes a \$10,000 threshold and an effective date of June 30, 2011.

The next steps are for the Minnesota house and senate to propose and vote on their own budgets.

2/15/11

Texas: Texas has introduced HB 1317. HB 1317 may require out-of-state retailers who have Texas affiliates that refer at least \$10,000 in sales from Texas purchasers to collect and remit sales tax. If passed, the legislation would become effective on September 1, 2011.

2/7/11

Vermont: Vermont has introduced HB 143. HB 143 may require out-of-state retailers who have Vermont affiliates that refer at least \$10,000 in sales from Vermont purchasers to collect and remit sales tax. If passed, the legislation would become effective on July 1, 2011.

Rhode Island: Rhode Island has introduced HB 5115. This legislation proposes to repeal the Click-Through nexus tax which was passed in 2009. HB 5115 would become effective upon passage.

Mississippi: Mississippi's HB 363 died in committee.

2/3/11

Arizona: Arizona has introduced HB 2551. HB 2551 may require out-of-state retailers who have Arizona affiliates that refer at least \$10,000 in sales from Arizona purchasers to collect and remit sales tax.

Hawaii: Hawaii has introduced HB 1183. HB1183 would define out-of-state retailers as doing business in the state if they have agreements with Hawaii affiliates. It would also allow out-of-state retailers to file information regarding sales to residents of Hawaii instead of collecting and remitting the tax owed.



1/27/11

New Mexico: New Mexico has introduced HB 102. HB 102 may require out-of-state retailers who have New Mexico affiliates that refer at least \$10,000 in sales from New Mexico purchasers to collect and remit sales tax. If passed, the legislation would become effective on July 1, 2011.

Mississippi: Mississippi has introduced HB 363. HB 363 may require out-of-state retailers who have Mississippi affiliates that refer customers to that retailer to collect and remit sales tax. If passed, the legislation would become effective on July 1, 2011. The bill does not state a minimum sales threshold.

1/19/11

California: AB 153 was introduced to the California Assembly on 1/18/2011. AB 153 may require out-of-state retailers who have California affiliates that refer at least \$10,000 in sales from California purchasers to collect and remit sales tax.

California: AB 155 was introduced to the California Assembly on 1/18/2011. AB 155 may require out-of-state retailers not required to collect tax to:

1. Put a notice on their website informing California purchasers that they owe use tax on their purchases;
2. File a report with the tax board that sets forth the names and addresses of purchasers who owe use tax on their purchases; and
3. Send annual notices to purchasers showing their total amount purchased.

1/7/11

Illinois: Both the House and the Senate have now passed HB3659, the bill that includes Click-Through nexus tax language. Now it is up to the Governor to either sign or veto the legislation. If signed, the legislation has an effective date of July 1, 2011. [Click here](#) for an informative article about it.

1/6/11

Illinois: Bill HB3659 has now passed the Senate and is currently in the House.

1/5/11

Illinois: The Illinois General Assembly amended bill HB3659 on January 4th to add Click-Through nexus language, with proposed changes to go into effect on July 1, 2011. The language states that retailers will be affected once their Illinois affiliates meet a \$10,000 minimum sales threshold. The bill is currently in the Senate and has had its third reading (which means it will be voted on soon) and then sent to the House for a vote. Please visit [the PMA site](#) for more information.

6/4/10

Oklahoma: A new tax bill, HB 2359, has been passed by the Oklahoma legislature. HB 2359 imposes notification obligations on out-of-state retailers that are not required to collect use tax. The bill requires retailers to notify consumers on their website that use tax is due on their purchases. The bill has been sent to the governor and is awaiting signature. You can [read more on the PMA's website](#).

4/30/13

West Virginia: On April 30, 2013, West Virginia passed the Click-Through Nexus Tax legislation, effective July 12, 2013. The legislation provides tax collection on the out-of-state retailers using West Virginia affiliates to collect and remit sales tax.

4/16/10

Connecticut: This bill got a favorable report from the Finance committee and will be moving to the House soon for a vote. If it passes the House and Senate it would take effect on July 1, 2010.



California: AB 2078 has been introduced; this bill is similar to the Colorado bill which passed earlier this year. It imposes obligations on out-of-state retailers, but does not do so on the basis of those retailers participating in affiliate programs. However, Amazon expired its Colorado affiliates in response to the Colorado bill, so this may affect California affiliates. This bill is currently in committee and is scheduled for a hearing on 4/19/2010.

Maryland: Good news! The legislature adjourned without moving forward on bill SB 824.

3/26/10

Connecticut: HB 5481 was passed by the Finance, Revenue and Bonding Committee. The session ends in May, so there are still opportunities to reverse the course of this bill, but it takes letters and calls and visits from more affiliate marketers. *If you are a Connecticut affiliate marketer, your help is needed. Please register your support with the PMA [here](#) and join a Google [group](#) to keep informed.*

Georgia: *Some good news: HB 1221, one of the placeholder bills, was updated to add language supporting the streamlined sales tax, rather than the ad tax. The other placeholder bill, HB 1244, remains unchanged.*

3/19/10

Connecticut: A hearing was held on HB 5481 on 3/15. Only one affiliate testified and three opposition retailers testified, which most likely puts us at a disadvantage; however, still no word as to when the committee will vote and when it might move to the legislature for a vote.

Maryland: A hearing was held on SB 824 is on 3/17. A vote is expected to in approximately one week.

Rhode Island: The hearing scheduled for 3/18 to hear H 7071 to **repeal** the Rhode Island Internet sales tax was postponed. No word yet on when it will be rescheduled.

3/11/10

California: The special session ended on Thursday, March 11 and ABX8 8 did not make it out of the assembly. Unfortunately, the PMA expects this bill to come back later this year. We'll update this page as soon as additional information is available.

3/10/10

Connecticut: A new ad tax bill, Number 5481, was proposed on March 8th in Connecticut. The language in this bill specifies a \$2,000 per quarter threshold, which is much lower than the typical \$10,000 threshold in other state's ad tax bills. A hearing is tentatively scheduled for March 15th. If you are a Connecticut affiliate marketer, your help is needed. Please register your support [with the PMA here](#) and join a Google [group](#) for the latest news.

3/5/10

Maryland: We need your help! A hearing on the advertising tax bill in Maryland has been scheduled for March 17th. Maryland publishers can help oppose this tax in several ways: 1) If you haven't already registered on the PMA site, [you can do that here](#); 2) You can also [join a group formed for all Maryland publishers](#) to get the latest news; and 3) You can [learn more about this issue here](#). Thank you for your support in opposing this bill!

Virginia: Some good news! The bill was set aside for later consideration as of 3/1/10.

3/2/10

Nevada: Great news! The special session that was convened has adjourned and no tax legislation was introduced.

2/26/10 Update



California: There are now two bills in California, not just one. The Assembly took all the content from the senate budget bills and duplicated them in assembly bills so they could be amended. The original version of the bill is in ABX8 8 and was referred to Assembly Rules Committee, where it may be referred to Assembly Revenue and Tax Committee. The copy the Assembly made is in the new bill, SBX8 8, which is on the Assembly floor and could be acted on at any time.

2/25/10 Update

Virginia: Good news! The Virginia House subcommittee has recommended tabling the bill in their state. Details can be [found here](#).

Vermont: Good news! The Ways and Means Committee has voted not to include H 661 in the miscellaneous tax bill that they are currently passing.

Georgia: Georgia House Ways and Means and Appropriations chairs just introduced bills, amending the sales and use tax. Currently these are just "place holder" bills, but could include nexus language in the future. [Please visit the PMA's Georgia page](#) for information on the bills as well as what you can do to help oppose these bills.

2/19/10 Update

California: An official bill (ABX8 8) is in assembly, expected to be filed on 2/22/2010.

Nevada: The governor of Nevada put out a proclamation that mentions an online merchant nexus, and the special session begins February 23rd. The session may last from 2 to 10 days, so there's a need to rally support very quickly. Please take a few minutes to join the fight against this tax by [visiting the PMA's web site](#) and registering. Once registered, the PMA will update you regarding the status of this legislation in California and provide guidance on how you can participate in local activities.

Vermont: DATE: 2/17/10 Your immediate response is needed to let the Vermont House Ways and Means Committee know that you are opposed to the internet advertising tax being proposed. You can help by emailing the committee and even showing up at the hearing. The [PMA's web site](#) has simple instructions, email addresses and even a sample email to help you let your voice be heard.

Virginia: Bill SB 660 has passed the Senate and moved to the House Committee on Finance.

2/18/10 Update

Florida: No official bill has been introduced yet, but we're hearing loud "buzz" that one is impending. Stay tuned.

2/16/10 Update

Maryland: Maryland has introduced Click-Through tax bill (SB 824) on 2/10. Please take a few minutes to show your support for the fight against this tax by visiting [the PMA's web site](#) and registering. Once registered, the PMA will continue to update you regarding the status of this legislation in Maryland and provide guidance on how you can participate in local activities.

2/12/10 Update

California: A [package of finance proposals](#) was introduced and passed by a senate committee on February 11th. There is mention of a sales tax nexus on page 16 under Revenue Alternatives. This current package of proposals could hit the senate floor as early as next week. If you haven't already, please take a few minutes to join the fight against this tax by visiting [the PMA's web site](#) and registering. Once registered, the PMA will update you regarding the status of this legislation in California and provide guidance on how you can participate in local activities.

2/11/10 Update



Illinois: Sen. Jeffrey M. Schoenberg is proposing legislation that targets out-of-state merchants using affiliates to establish nexus. It is called SB 3353, [click here](#) to read the full text of the bill. Please take a few minutes to show your support for the fight against this tax by visiting [the PMA's web site](#) and registering. Once registered, the PMA will continue to update you regarding the status of this legislation in Illinois and provide guidance on how you can participate in local activities.

Virginia: The Finance Committee voted to approve the Virginia Internet sales tax bill by an overwhelming vote of 14-1. The bill now moves to the full Senate for vote.

2/9/10 Update

Colorado: Victory! All language referring to "affiliates" is being taken out of HB 1193. This "win" is the result of a massive, coordinated effort on the part of the PMA, CO affiliates and many others. Great work!

Virginia: A hearing is scheduled for this week on Bill SB 660. We'll post updates as soon as they're available.

2/5/10 Update

Colorado: HB 1193 has been passed by House and the Senate. Awaiting word on possible amendment to the bill which would affect publishers. Please keep visiting this site and the [PMA site](#) for further details.

Mississippi: SB 2927 - The state website reports that SB 2927 died in committee on 2/2. Good news!

New Mexico: Bill HB 50 is still officially classified as being in pre-file status, and is not expected to move forward.

Vermont: Bill H 661 has been introduced but has not moved into the House or Senate yet. The PMA is reporting that they do not expect it to move forward.

Virginia: Bill SB 660 was referred to the Committee on Finance and is not expected to move forward.

2/1/10 Update

Colorado: House Bill HB-1193, which contains nexus language, was passed last week and now awaits a senate vote.

Vermont: Vermont has introduced H. 661, which contains nexus language very similar to what several other states are currently proposing, with a minimum sales requirement of \$10,000. You can [read the details here](#) and we encourage you to [show your support](#) for the fight against this tax by visiting the PMA website and registering. Once registered, the PMA will continue to update you regarding the status of this legislation.

1/25/10 Update

Colorado: We have received word that advertising tax (House Bill HB-1193) will likely be proposed in Colorado the week of January 25th. Please take a few minutes to [show your support](#) for the fight against this tax by visiting the PMA website and registering. Once registered, the PMA will continue to update you regarding the status of this legislation.

New Mexico: New Mexico HB 50 was recently introduced by Democrat Eleanor Chavez and redefines the concept of nexus in New Mexico to include affiliate marketing relationships. You can read the bill [here](#). Please take a few minutes to [show your support](#) for the fight against this tax by visiting the PMA website and registering. Once registered, the PMA will continue to update you regarding the status of this legislation.

Virginia: We have received word that Virginia has introduced SB 660, which amends their nexus tax definition to include affiliates. You can read the bill [here](#). Please take a few minutes to [show your support](#) for the fight against this tax by visiting the PMA website and registering. Once registered, the PMA will continue to update you regarding the status of this legislation.

12/7/09 Update



Alabama: The state's Department of Revenue is putting out a recommendation this month, encouraging legislators to propose an advertising tax.

California: The sponsor of the original bill, Assemblywoman Skinner, has until the end of January to resubmit AB178. Alternatively, the current bill can be allowed "to die" and a new bill can be introduced in April. Either way, Assemblywoman Skinner is pushing the advertising tax as a way to help the current budget crisis.

Colorado: The governor has proposed a budget that includes an advertising tax. The state's Joint Budget Committee will review the governor's proposals, and then present their own budget to legislators in late March or April.

9/2/09 Update

Missouri: It has recently come to our attention that Missouri may now consider having an affiliate program with participants that reside in the state of Missouri as constituting a physical presence. Visit www.cj.com/news/internet_tax.html for details.

Maryland: Maryland Senator Richard S. Madaleno Jr. recently announced plans to reintroduce a Click-Through nexus tax bill in the 2010 legislative session which begins in January. Visit www.cj.com/news/internet_tax.html for details.

8/10/09 Update

North Carolina: The Governor of North Carolina signed that state's budget on Friday. This new budget includes nexus language making North Carolina the third State to include language (joining New York and Rhode Island) specific to online marketing and creating a nexus due to the referrer's home State.

7/2/09 Update

California: [Thank you letter](#) from the coalition of large businesses opposing the proposed legislation.

Hawaii: As announced, the governor vetoed this bill. It is possible it will be sent to a special session on 7/15 but would require a 2/3 majority in both the House and Senate to overturn her veto on the bill.

7/1/09 Update

California: Governor Schwarzenegger vetoed the legislation that contained the so-called "Internet Tax" for the State of California! [Express your thanks to Schwarzenegger with an email](#) or hard copy:

The Honorable Arnold Schwarzenegger
Governor, State of California
State Capitol Building
Sacramento, CA 95814

6/29/09 Update

Rhode Island: Nexus law has passed. Both houses of the legislature passed the budget bill by veto-proof margins.

6/22/09 Update

Hawaii: As far as we have heard, Governor Linda Lingle has yet to veto Hawaii's bill, 1405. If she doesn't veto by July 15th it will likely become law. [Click here](#) for a sample communication you can modify accordingly and send to the Governor (governor.lingle@hawaii.gov). Let your voice be heard, email Governor Linda Lingle today!

6/19/09 Update



Rhode Island: Rhode Island's budget tax bill now includes Click-Through nexus language. We strongly urge you to email Representative Murphy or your local Representative to express your opposition to this change to the budget bill. [Click here](#) for a sample communication you can modify accordingly and send to the Speaker of the House (rep-murphy@riin.state.ri.us) or your local Representative who can be located here: <http://www.sec.state.ri.us/vic>.

6/18/09 Update

California: California's budget tax bill now includes Click-Through nexus language and could be voted on as early as next week! We strongly urge you to email Senator Ducheny to express your opposition to this change to the budget bill. [Click here](#) for a sample communication you can modify accordingly and send to the [Senator](#).

North Carolina: North Carolina's budget tax bill now includes Click-Through nexus language which may be voted on as early as July. We strongly urge you to immediately email Senators Hoyle, Clodfelter and Jenkins to express your opposition to this change to the budget bill. [Click here](#) for a sample communication you can modify accordingly and send to the Senators (David.Hoyle@ncleg.net, Daniel.Clodfelter@ncleg.net, Clark.Jenkins@ncleg.net).

5/21/09 Update

Minnesota: HF2323 has been vetoed by the Governor.

5/20/09 Update

Minnesota: Commission Junction recently received word that Minnesota's Omnibus Tax Bill which includes Click-Through nexus language (HF 2323) has been passed and is awaiting the Governor's review.

If you oppose this bill, you may wish to contact Governor Pawlenty and state your opposition.

[Click here](#) to access a template with suggested language you may choose to complete and modify accordingly and send to Governor Pawlenty stating your opposition to the proposed bill.

Together we can speak up and hopefully make a difference!

5/7/09 Update

Hawaii: Hawaii's bill, 1405, has been passed by the House and Senate, and the Governor's approval is now pending. We strongly urge you to email Governor Linda Lingle and express your opposition to this bill. [Click here](#) for a sample communication you can modify accordingly and send to the Governor (governor.lingle@hawaii.gov).

4/27/09 Update

California: AB 178 has been postponed until further notice.

4/14/09 Update

Connecticut: Commission Junction recently received word that Connecticut's version of the Click-Through nexus tax bill (SB 806) could go before the Senate for discussion in the next day or so.

[Click here](#) for more information on the bill.

If you oppose this bill, you may wish to contact your House and Senate representatives.

[Click here](#) to get the email addresses of your House and Senate representatives (look under House and Senate sections on the left side).



[Click here](#) to access a template with suggested language you may choose to complete and modify accordingly and send to your House and Senate representatives stating your opposition to the proposed bill.

Together we can speak up and hopefully make a difference!

4/13/09 Update

Maryland: The bill did not make it out of committee and the Legislature adjourned for the year on April 13, 2009. Nothing further to report.

4/6/09 Update

Maryland: Commission Junction recently received word that Maryland's version of the Click-Through nexus tax bill was introduced without warning only days ago, and it *may* be enacted later today or early Tuesday.

[Click here](#) for more information on the bill.

If you oppose this bill, you may wish to contact Speaker Busch at michael.busch@house.state.md.us AS SOON AS POSSIBLE. [Click here](#) to access a template with suggested language you may choose to complete and modify accordingly and send to Assembly Member Busch stating your opposition to the proposed bill

Together we can speak up and hopefully make a difference!

4/3/09 Update

California: AB 178 has been moved to the April 27 hearing

4/2/09 Update

California: Commission Junction joined a coalition of large businesses who are opposing this proposed legislation. Although we are not in a position to provide anyone with legal and tax advice regarding these bills, WE INVITE OTHERS IN OUR INDUSTRY TO JOIN US IN SPEAKING OUT AGAINST THIS PROPOSED BILL!

Please [click here](#) to access a template with suggested language for you to complete and modify accordingly and send to your state assemblyperson stating your opposition to the proposed bill. You can find the assemblyperson for your district at this website: <http://www.assembly.ca.gov/defaulttext.asp>

From the home page, simply click on the "Find My District" link on the left and input your address. There, you will be given all the information you need to address the letter template after you modify it and make it factually accurate.