

Guide to Sales Tax Laws Impacting Payment Facilitators

Overview

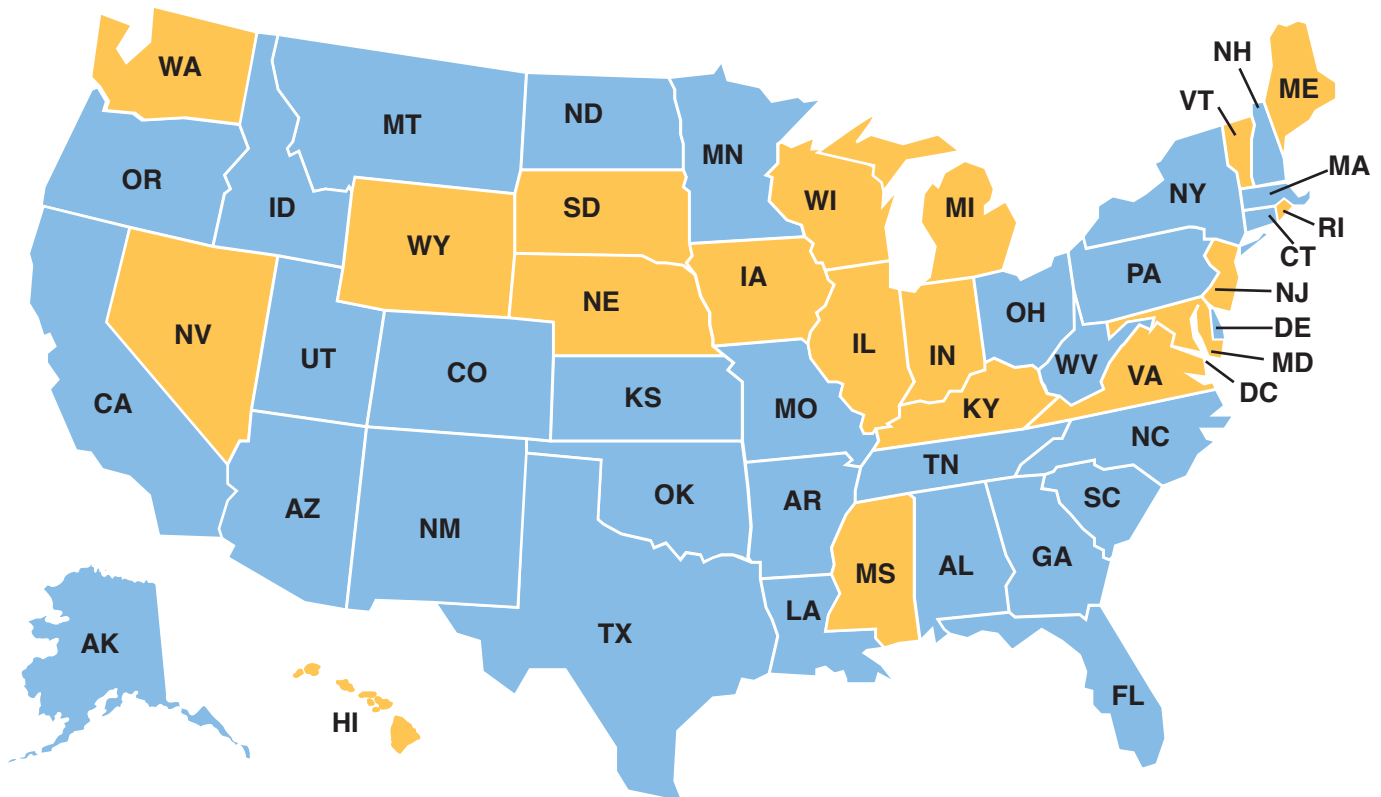
As of June 2022, the ETA Payment Facilitator committee found that 33 out of 53 surveyed U.S. states, territories, and districts do not have sales tax laws affecting payment facilitators. The states that fall into this category either explicitly exclude payment facilitators from their sales tax laws (ex. Texas) or do not have sales tax.

The survey found numerous states (20) that include a payment facilitator’s payment collection and transmission functions in their description of a marketplace facilitator in the sales tax law language. Thus, these states are considered as possibly having sales tax requirements that affect payment facilitators (ex. South Dakota).

Legend

- **YES**
There are sales tax law(s) that affects payment facilitators. (0)
- **NO**
The sales tax law(s) explicitly excludes payment facilitators. (33)
- **POSSIBLY**
Potential sales tax laws affect payment facilitators. (20)

*Includes U.S. states, territories, and districts.



U.S. Territories	 Guam	 Puerto Rico	 USVI
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