2025-2026 General Assembly

SENATE BILL 595: Various Revenue Laws Changes, Part III: Sales Tax Changes

Analysis of:	S.L. 2026-31, Part III	**Date:**	August 28, 2026
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Part III of S.L. 2026-31 (Senate Bill 595) makes various technical, clarifying, and administrative changes to the sales tax laws, as recommended by the Department of Revenue (DOR), including:

- Providing a 60-day grace period to remote sellers with regard to registering with DOR upon exceeding the economic nexus threshold, which occurs when a remote retailer makes gross sales sourced to this State in excess of $100,000.
- Allowing DOR to relieve certain taxpayers from the prepayment of sales and use tax requirement in situations where the taxpayer is holding the tax in trust for another person.

This Part became effective July 2, 2026.