33 Out-of-State Vendor

A. (text unchanged).

B. A person engages in the business of an out-of-State vendor if the person:

(1)-(2) (text unchanged)

(3) Enters the State on a regular basis to provide service or repair for tangible personal property, either directly or indirectly through an agent, independent contractor, or subsidiary

or

(4) Regularly uses the person’s vehicle’s to sell or deliver tangible personal property or a taxable service for use in the State

(5) Sells tangible personal property or taxable services for delivery in the State, if, during the previous calendar year or the current calendar year, the person satisfies either of the following criteria:

(a) The person’s gross revenue from the sale of tangible personal property or taxable services delivered in the State exceeds one hundred thousand dollars; or

(b) The person sold tangible personal property or taxable services for delivery into the State in two hundred or more separate transactions.

C. The requirements of 03.06.01.33B(5) shall be effective beginning October 1, 2018.