

RS-8 - Out-of-State Dealers Meeting Threshold in August or September or 2019

This article has been updated and is for informational purposes only.

If an out-of-state dealer has no physical presence in Tennessee and meets the \$500,000 threshold after July 31, 2019, it is required to register and begin collecting sales and use tax on the first day of the third month following the month in which it meets the threshold. Therefore, if you exceed the threshold in August or September, you are required to begin collecting tax in November or December, respectively.