

## Paying tax on eBay purchases

Many countries and jurisdictions around the world apply some type of tax on consumer purchases, including items bought on eBay. Whether the tax is included in the listing price, added at checkout, charged at the border, or paid directly by the buyer depends on the seller's status, the order price, the item's location, and your shipping address.

If additional tax is applicable on your eBay purchase, you'll see this indicated on the listing page and the tax amount will be shown on the checkout page before you pay.

Are you a seller looking for information about tax on your eBay sales? Read our article on

<https://www.ebay.com/help/selling/fees-credits-invoices/taxes-import-charges?id=4121>

taxes and import charges for sellers. When you buy an item, taxes may be applicable to your purchase and may vary depending on a variety of factors, such as:

- Price of the item
- Nature of the item
- Delivery address of your order

Many organizations and groups qualify as exempt from sales tax and may make purchases on eBay without paying sales tax. To find out more about our Buyer Exemption program, and to claim your sales tax exemption, take a look

[below](#section2). Tip Even if you live in a state that does not impose a sales tax, you may still see tax calculated on your order if it is shipped to a state that does impose a tax. Similarly, sales tax may still be applicable if you live outside of the United States.

Items delivered to a United States address

## For items shipped to a US address, the tax responsibility falls into the following three categories:

### Marketplace responsibility

Marketplace responsibility refers to states where eBay collects and remits sales tax on behalf of sellers. If your shipping address is in one of the marketplace responsibility

states within the US, applicable sales tax will be collected by eBay and included in the order total at checkout. To find out if your address is in a marketplace responsibility state, you can find the full list of states [below](#).<h3>Seller responsibility</h3>If your shipping address isn't in one of the marketplace responsibility states, but the seller has a responsibility to charge sales tax, eBay provides certain tools to sellers where the applicable taxes may be included at checkout. We recommend you consult your tax advisor.<h3>Buyer responsibility</h3>If neither eBay nor the seller is required to collect sales tax on your purchase, you may be required to pay taxes directly to the state or your local tax authority. For more information we recommend that you consult with your tax advisor.<h3>Tip</h3>In addition to any applicable sales or use taxes, if your purchase is shipped into the US from another country, you may have to pay duties and customs processing fees. These additional amounts may need to be paid to either the customs authority, or to the entity handling your shipment (e.g. US Postal Service). Take a look at our article on [international purchases and shipping](#) for more details.<h2 id="section2">eBay's Buyer Exemption program for sales tax</h2>If you are a tax-exempt buyer, we have a buyer exemption system that allows you to submit sales tax exemption certificates to eBay and make purchases without paying sales tax. Alternatively, you may be able to get a credit for sales tax paid to eBay directly from your state. However, you should consult a tax advisor or contact the Department of Revenue for your state for further details as policies are different for each state.<h3>Claiming sales tax exemption for your eBay purchases</h3>The documentation required for tax exemption can vary from jurisdiction to jurisdiction. Use the dropdown menus below to see documentation required for your jurisdiction.<select id="states" onchange="stateChange()"><option value="Select a state">Select a state or territory</option><option value="Alabama">Alabama</option><option value="Alaska Locals">Alaska

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document.getElementById("formDiv").style.display = "none";      }      }      }      function
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}</script>If your state requires you to submit a &quot;Multistate Tax
Commission (MTC)&quot; form or a &quot;Streamlined Sales Tax (SST)&quot; form, you can
find them by following the links below:<ul><li>Download &lt;a

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[href="http://www.mtc.gov/Resources/Uniform-Sales-Use-Tax-Exemption-Certificate"](http://www.mtc.gov/Resources/Uniform-Sales-Use-Tax-Exemption-Certificate)

[target="\\_blank"&MTC form&nbsp;- opens in new window or tab&lt;/a&gt;&lt;/li&gt;&lt;/ul&gt;Download](#)

[Upload documents](#) button below.

[href="https://ocswf.ebay.com/mudcwf?deptName=IST"&Upload documents](https://ocswf.ebay.com/mudcwf?deptName=IST)Please allow 5 business days for processing. We will send you a confirmation email when your tax exemption status has been verified.**Tip**When you upload your documentation, make sure the image is clear and all information is clearly visible – otherwise we may not be able to verify your details. Your image can be in jpeg, jpg, pdf, or png format, and the maximum file size is 5MB.

**Section 3: eBay's sales tax collection for US states**Based on applicable tax laws, eBay will calculate, collect, and remit sales tax on behalf of sellers for items shipped to customers in the following states and territories. Please check this page regularly as we are continuously updating the following table as states adopt new laws and regulations regarding sales tax collection.

States and territories	Effective date	Additional information
Alabama	July 1, 2019	

[href="https://revenue.alabama.gov/sales-use/simplified-sellers-use-tax-ssut/"](https://revenue.alabama.gov/sales-use/simplified-sellers-use-tax-ssut/)

[Alabama Department of Revenue - opens in new window or tab](#)The State of Alabama has a program for simplified sellers use tax (SSUT) under Statute &sect; 40-23-192. eBay has collected simplified sellers use tax on taxable transactions delivered into Alabama and the tax of flat eight percent (8%) will be remitted on the customer's behalf to the Alabama Department of Revenue.

[Alaska November 1, 2021](#)

[Alaska does not impose a state level sales tax,](https://arsstc.org/about/code/)

however eBay is required to collect sales taxes in certain [Alaska](#) local jurisdictions that have adopted the Alaska Remote Seller Sales Tax Commission Uniform Code. [Arizona](#) October 1, 2019 <https://azdor.gov/news-events-notice/news/new-tpt-law-remote-sellers-and-marketplace-facilitators-starting-october-1> target="\_blank" [Arizona Department of Revenue](#) - opens in new window or tab [Arkansas](#) July 1, 2019 <https://www.dfa.arkansas.gov/excise-tax/sales-and-use-tax/remote-sellers> target="\_blank" [Arkansas Department of Finance and Administration](#) - opens in new window or tab [California](#) October 1, 2019 Please contact the <https://www.cdtfa.ca.gov/> target="\_blank" [California Department of Tax and Fee Administration](#) - opens in new window or tab [for further information.](#) [Colorado](#) October 1, 2019 <https://www.colorado.gov/pacific/tax/marketplace-facilitator> target="\_blank" [Colorado Department of Revenue](#) - opens in new window or tab [Effective 2020](#), eBay is required to collect sales taxes in certain [home rule cities](#) in [Colorado](#). [Connecticut](#) April 1, 2019 <https://portal.ct.gov/-/media/DRS/Publications/OCG/OCG-8.pdf?la=en> target="\_blank" [Connecticut Department of Revenue Services](#) - opens in new window or tab [eBay Inc.](#) is registered with DRS to collect Connecticut sales tax and will collect sales tax on all taxable Connecticut sales facilitated on our site. [District of Columbia](#) May 1, 2019 <https://otr.cfo.dc.gov/release/effective-april-1-marketplace-facilitators-must-collect-district-sales-taxes-its-sellers> target="\_blank" [District of Columbia Office of Tax and Revenue](#) - opens in new window or tab [Florida](#) July 1, 2021 [https://floridarevenue.com/taxes/tips/Documents/TIP\\_21A01-03.pdf](https://floridarevenue.com/taxes/tips/Documents/TIP_21A01-03.pdf) target="\_blank" [Florida Department of Revenue](#) - opens in new window or tab [Georgia](#) April 1, 2020 Effective April 1, 2020 the Georgia Department of Revenue has enacted Marketplace Facilitator Legislation. eBay, Inc. is required to collect sales tax from Georgia

buyers on behalf of sellers for items shipped to Georgia, unless there is a valid exemption. Please contact the [Georgia Department of Revenue](https://dor.georgia.gov/) - opens in new window or tab for additional information.

Hawaii January 1, 2020 Please contact the [Hawaii Department of Taxation](https://tax.hawaii.gov/) - opens in new window or tab for further information.

City and County of Honolulu Bicycle Registration Fee All bicycles in the City and County of Honolulu with 20" or larger wheels are required to be registered. There is a one-time registration fee of \$15, and a fee of \$5 when transferring ownership of a bicycle. eBay is not collecting bicycle registration fees on behalf of sellers. Buyers should register their bicycles at the main bicycle registration station or by mail, administered by the Department of Customer Services (CSD). See the [City and County of Honolulu website](http://www.honolulu.gov/bicycle/bicycleeeducation/bicycle-registration.html/) - opens in new window or tab for additional guidance on bicycle registration.

Idaho June 1, 2019 [Idaho State Tax Commission](https://tax.idaho.gov/i-1171.cfm) - opens in new window or tab

Illinois January 1, 2020 [Illinois Department of Revenue](https://www2.illinois.gov/rev/Pages/default.aspx) - opens in new window or tab

Indiana July 1, 2019 Please contact the [Indiana Department of Revenue](https://www.in.gov/dor/6744.htm) - opens in new window or tab for further information.

Iowa February 1, 2019 [Iowa Department of Revenue](https://tax.iowa.gov/marketplace-facilitators) - opens in new window or tab

Kansas July 1, 2021 [Kansas Department of Revenue](http://kslegislature.org/li/b2021_22/measures/documents/hb2395_00_0000.pdf) - opens in new window or tab

Kentucky July 1, 2019 [Kentucky Department of Revenue](https://revenue.ky.gov/News/PublishingImages/Pages/2019-Kentucky-Tax-Changes/2019%20Kentucky%20Tax%20ChangesV3.pdf) -



opens in new window or tab&lt;/a&gt;LouisianaJuly 1, 2020&lt;a href="https://legiscan.com/LA/text/SB138/2020" target="\_blank"&gt;Louisiana Department of Revenue - opens in new window or tab&lt;/a&gt;MaineOctober&nbsp;1, 2019Please contact the &lt;a

href="https://www.maine.gov/revenue/faq/marketplace#:~:text=Back%20to%20top-,ls%20a%20mar ketplace%20facilitator%20required%20to%20register%20for%20sales%20tax,Maine%20sales%20a nd%20use%20tax." target="\_blank"&gt;Maine Revenue Services - opens in new window or tab&lt;/a&gt; for further information.MarylandOctober 1, 2019Please contact the &lt;a href="https://marylandtaxes.gov/forms/Tax\_Publications/Tax\_Alerts/SUT\_Tax\_Alert\_Sept2019.pdf"

target="\_blank"&gt;Comptroller of Maryland - opens in new window or tab&lt;/a&gt; for further information.MassachusettsOctober 1, 2019Please contact the &lt;a

href="https://www.mass.gov/regulations/830-CMR-64h19-remote-retailers-and-marketplace-facilitato rs" target="\_blank"&gt;Massachusetts Department of Revenue - opens in new window or tab&lt;/a&gt; for further information.MichiganJanuary 1, 2020&lt;a

href="https://www.michigan.gov/documents/taxes/Marketplace\_and\_nexus\_notice\_HBs\_4540\_to\_4 543\_674741\_7.pdf" target="\_blank"&gt;Michigan Department of Treasury - opens in new window or tab&lt;/a&gt;MinnesotaJanuary 1, 2019&lt;a

href="https://www.revenue.state.mn.us/sales-tax-marketplace-providers"

target="\_blank"&gt;Minnesota Department of Revenue - opens in new window or tab&lt;/a&gt;Effective October 1, 2019 there is no longer a small seller exception for Minnesota and eBay is required to collect sales tax on all sales.MississippiJuly 1, 2020&lt;a href="http://billstatus.ls.state.ms.us/documents/2020/html/HB/0300-0399/HB0379CS.htm"

target="\_blank"&gt;Mississippi Department of Revenue - opens in new window or tab&lt;/a&gt;MissouriJanuary 1, 2023&lt;a

href="https://dor.mo.gov/faq/taxation/business/remote-seller-and-marketplace-facilitator.html"

target="\_blank"&gt;Missouri Department of Revenue - opens in new window or

NebraskaApril 1, 2019<https://revenue.nebraska.gov/businesses/sales-and-use-tax/notice-remote-sellers-and-marketplace-facilitators> Nebraska Department of Revenue - opens in new window or tab

NevadaOctober 1, 2019Please contact the [https://tax.nv.gov/Home/Features/Marketplace\\_Facilitators\\_and\\_Marketplace\\_Sellers/](https://tax.nv.gov/Home/Features/Marketplace_Facilitators_and_Marketplace_Sellers/) Nevada Department of Taxation - opens in new window or tab

for further information.New JerseyMay 1, 2019<https://www.state.nj.us/treasury/taxation/remotesellers.shtml> New Jersey Department of Taxation - opens in new window or tab

New MexicoJuly 1, 2019Please contact the <http://www.tax.newmexico.gov/> New Mexico Taxation and Revenue Department - opens in new window or tab

for further information.&nbsp;New YorkJune 1, 2019<https://www.tax.ny.gov/pdf/memos/sales/m19-2-1s.pdf> New York Department of Taxation and Finance - opens in new window or tab

eBay Inc. is a registered New York State sales tax vendor and will collect sales tax on all taxable sales of tangible personal property that it facilitates for delivery to a New York State address.North CarolinaFebruary 1, 2020Please contact the <https://www.ncdor.gov/taxes-forms/sales-and-use-tax/marketplace-facilitators-and-marketplace-sellers> North Carolina Department of Revenue - opens in new window or tab

for further information.North DakotaOctober 1, 2019Please contact the <https://www.nd.gov/tax/> North Dakota Office of State Tax Commissioner - opens in new window or tab

for further information.OhioSeptember 1, 2019Please contact the [https://www.tax.ohio.gov/sales\\_and\\_use/MarketplaceFacilitators.aspx](https://www.tax.ohio.gov/sales_and_use/MarketplaceFacilitators.aspx) Ohio Department of Taxation - opens in new window or tab

for further information.OklahomaJuly 1, 2019[https://www.ok.gov/tax/documents/Wayfair%20FAQs\\_083018.pdf](https://www.ok.gov/tax/documents/Wayfair%20FAQs_083018.pdf) Oklahoma Tax Commission - opens in new window or

tab</a>PennsylvaniaJuly 1, 2019<a href="https://www.revenue.pa.gov/TaxTypes/SUT/OnlineRetailers/Pages/default.aspx" target="\_blank">Pennsylvania Department of Revenue - opens in new window or tab</a>Puerto RicoJanuary 1, 2021<a href="http://www.tucamarapr.org/dnncamara/Documents/Measures/44003c94-d391-443b-afe8-bc3576cabb12.pdf" target="\_blank">Puerto Rico Department of Treasury - opens in new window or tab</a>Rhode IslandJuly 1, 2019<a href="http://www.tax.ri.gov/Advisory/ADV\_2019\_11.pdf" target="\_blank">Rhode Island Division of Taxation - opens in new window or tab</a>South CarolinaOctober 1, 2019<a href="https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/RR18-14.pdf" target="\_blank">South Carolina Department of Revenue - opens in new window or tab</a>South DakotaJuly 1, 2019<a href="https://dor.sd.gov/Taxes/Business\_Taxes/RemoteSeller.aspx" target="\_blank">South Dakota Department of Revenue - opens in new window or tab</a>TennesseeOctober 1, 2020<a href="https://www.tn.gov/content/dam/tn/revenue/documents/notices/sales/sales20-15.pdf" target="\_blank">Tennessee Department of Revenue - opens in new window or tab</a>TexasOctober 1, 2019Please contact the <a href="https://comptroller.texas.gov/taxes/" target="\_blank">Texas Comptroller of Public Accounts - opens in new window or tab</a> for further information.UtahOctober 1, 2019Please contact the <a href="https://tax.utah.gov/sales/marketplace-facilitators" target="\_blank">Utah State Tax Commission - opens in new window or tab</a> for further information.VermontJuly 1, 2019<a href="https://tax.vermont.gov/business-and-corp/sales-and-use-tax/marketplace" target="\_blank">Vermont Department of Taxes - opens in new window or tab</a>VirginiaJuly 1, 2019<a href="https://tax.virginia.gov/remote-sellers-marketplace-facilitators-economic-nexus#blocktabs-\_re

mote\_sellers\_marketplace\_facilitators\_and\_economic\_nexus-1" target="\_blank">Virginia Department of Taxation - opens in new window or tab</a>WashingtonJanuary 1, 2019<a href="https://dor.wa.gov/find-taxes-rates/retail-sales-tax/tax-obligation-marketplace-facilitators" target="\_blank">Washington Department of Revenue - opens in new window or tab</a>West VirginiaJuly 1, 2019<a href="https://tax.wv.gov/business/salesandusetax/ecommerce/marketplacefacilitators/Pages/MarketplaceFacilitators.aspx" target="\_blank">West Virginia State Tax Department - opens in new window or tab</a>WisconsinJanuary 1, 2020<a href="https://www.revenue.wi.gov/Pages/Businesses/home.aspx" target="\_blank">Wisconsin Department of Revenue - opens in new window or tab</a>WyomingJuly 1, 2019<a href="https://revenue.wyo.gov/copy-of-home" target="\_blank">Wyoming Department of Revenue - opens in new window or tab</a><a id="alaska" name="alaska"></a></tbody><h3>Alaska local jurisdictions<a id="homerule" name="homerule"></a></h3>Alaska does not impose a state level sales tax, however eBay is required to collect sales taxes in certain Alaska local jurisdictions that have adopted the Alaska Remote Seller Sales Tax Commission Uniform Code. <a href="https://arsstc.org/business-sellers/member-jurisdictions/" target="\_blank">Additional information</a> about the member jurisdictions.<tbody>City & Borough of HainesCity of KetchikanCity of ShungnakCity & Borough of JuneauCity of KodiakCity of SkagwayCity & Borough of SitkaCity of KotzebueCity of SoldotnaCity & Borough of WrangellCity of Mountain VillageCity of Tenakee SpringsCity & Borough of YakutatCity of NenanaCity of Thorne BayCity of AdakCity of NomeCity of TogiakCity of AleknagikCity of North PoleCity of Toksook BayCity of AniakCity of Old HarborCity of UnalakleetCity of BethelCity of OuzinkieCity of UnalaskaCity of CordovaCity of PalmerCity of WasillaCity of CraigCity of PelicanCity of White MountainCity of DillinghamCity of QuinhagakExcursion InletCity of GalenaCity of Saint PaulKenai Peninsula BoroughCity of GustavusCity of SaxmanKetchikan Gateway BoroughCity of HomerCity of

Selawik Petersburg Borough City of Houston City of Seldovia City of Kenai City of Seward

### Colorado home rule cities

Home rule cities are local governments that impose and administer their own local sales and use taxes. eBay is required to collect sales taxes in the following home rule cities in Colorado.

City	Additional Information
Arvada	<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/arvada-econ_nexus_mkt_facilitators.pdf" target="_blank">https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/arvada-econ_nexus_mkt_facilitators.pdf</a> - opens in new window or tab
Aspen	<a href="https://www.cml.org/home/advocacy-legal/Members39-Guide-to-Legal-Consulting-Services-and-Amicus-Briefs/cml-model-ordinance---economic-nexus-marketplace-facilitators" target="_blank">https://www.cml.org/home/advocacy-legal/Members39-Guide-to-Legal-Consulting-Services-and-Amicus-Briefs/cml-model-ordinance---economic-nexus-marketplace-facilitators</a> - opens in new window or tab
Aurora	<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/aurora-marketplace-facilitator-ordinance.pdf" target="_blank">https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/aurora-marketplace-facilitator-ordinance.pdf</a> - opens in new window or tab
Avon	<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/avon-ordinance---20-09---remote-sales-tax-(8-4-2020).pdf" target="_blank">https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/avon-ordinance---20-09---remote-sales-tax-(8-4-2020).pdf</a> - opens in new window or tab
Black Hawk	<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/black-hawk-sales-tax-ordinance.pdf" target="_blank">https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/black-hawk-sales-tax-ordinance.pdf</a> - opens in new window or tab
Boulder	<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/city-of-boulder-ord-8425-marketplace-facilitator_unsigned.pdf" target="_blank">https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/city-of-boulder-ord-8425-marketplace-facilitator_unsigned.pdf</a> - opens in new window or tab
Breckenridge	<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/breckenridge-sales-tax-marketplace-facilitator-ordinance_2-(12-28-20)(second-reading)-cb45.pdf" target="_blank">https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/breckenridge-sales-tax-marketplace-facilitator-ordinance_2-(12-28-20)(second-reading)-cb45.pdf</a> - opens in new window or tab
Brighton	

[- opens in new window or tab</a>Broomfield<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/ordinance-2207-economic-nexus-code-change.pdf" target="\\_blank">City of Broomfield](https://www.brightonco.gov/247/Sales-Tax-Business-Licensing) - opens in new window or tab</a>Carbondale<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/carbondale-ordinance-11.pdf" target="\_blank">City of Carbondale - opens in new window or tab</a>Castle Pines<a href="https://www.castlepinesco.gov/" target="\_blank">City of Castle Pines - opens in new window or tab</a>Castle Rock<a href="https://mcclibraryfunctions.azurewebsites.us/api/ordinanceDownload/18037/1253931/pdf" target="\_blank">City of Castle Rock - opens in new window or tab</a>Centennial<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/centennial-economic-nexus-ordinance-2021.pdf" target="\_blank">City of Centennial - opens in new window or tab</a>Central<a href="https://centralcity.colorado.gov/" target="\_blank">City of Central - opens in new window or tab</a>Cherry Hills Village<a href="https://www.cherryhillsvillage.com/DocumentCenter/View/4784/ORD-1-23-Sales-Tax-2A-Implementation?bidId=" target="\_blank">City of Cherry Hills Village - opens in new window or tab</a>Colorado Springs<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/colorado-springs-economic-nexus-ord.pdf" target="\_blank">City of Colorado Springs - opens in new window or tab</a>Commerce City<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/ordinance-2498---remote-seller---marketplace.pdf" target="\_blank">City of Commerce City - opens in new window or tab</a>Craig<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/craig-tax-ordinance-2020.pdf" target="\_blank">City of Craig - opens in new window or

[Crested Butte](https://www.crestedbutte-co.gov/) - opens in new window or [City of Dacono](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/dacono-model-ordinance.pdf) - opens in new window or [City of Denver](https://www.cml.org/home/advocacy-legal/Members39-Guide-to-Legal-Consulting-Services-and-Amicus-Briefs/cml-model-ordinance---economic-nexus-marketplace-facilitators) - opens in new window or [Edgewater](https://edgewaterco.com/) - opens in new window or [Englewood](https://www.englewoodco.gov/home/showdocument?id=25455) - opens in new window or [City of Evans](https://library.municode.com/co/evans/codes/municipal_code?nodeId=MUCO_TIT3REFI_CH3.04SAUSTA) - opens in new window or [Federal Heights](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/city-of-federal-heights-ordinance-20-10-effective-sept-28-2020.pdf) - opens in new window or [Fort Collins](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/fort-collins-economic-nexus-ordinance.pdf) - opens in new window or [Frisco](https://townoffrisco.primegov.com/meeting/attachment/257.pdf) - opens in new window or [Glendale](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/glendal-ordinance-4-11-2021.pdf) - opens in new window or [Glenwood Springs](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/)

[glenwood-springs-effective-july-1-2020.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/glenwood-springs-effective-july-1-2020.pdf) target="\_blank">City of Glenwood Springs - opens in new window or tab</a>[golden-ordinance---sales-tax-code-2020.docx](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/golden-ordinance---sales-tax-code-2020.docx) target="\_blank">City of Golden - opens in new window or tab</a>[ord5118.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/ord5118.pdf) target="\_blank">City of Grand Junction<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/greeley-econ-nexus-ordinance.pdf" target="\_blank">City of Greeley - opens in new window or tab</a>[greenwood-village-economic-nexus-ord.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/greenwood-village-economic-nexus-ord.pdf) target="\_blank">City of Greenwood Village<a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/gunnison-model-ordinance-2020.pdf" target="\_blank">City of Gunnison - opens in new window or tab</a>[gypsum-model-ordinance-2020.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/gypsum-model-ordinance-2020.pdf) target="\_blank">City of Gypsum<a href="https://www.cml.org/home/advocacy-legal/Members39-Guide-to-Legal-Consulting-Services-and-Amicus-Briefs/cml-model-ordinance---economic-nexus-marketplace-facilitators" target="\_blank">City of Gypsum - opens in new window or tab</a><https://lajuntacolorado.org/> target="\_blank">City of La Junta - opens in new window or tab</a>[https://library.municode.com/co/lakewood/codes/municipal\\_code?nodeId=TIT3REFI\\_CH3.01SAUSTA](https://library.municode.com/co/lakewood/codes/municipal_code?nodeId=TIT3REFI_CH3.01SAUSTA) target="\_blank">City of Lakewood - opens in new window or tab</a>[lafayette-ordinance-2020-11--12---economic-nexus-marketplace-facilitators.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/lafayette-ordinance-2020-11--12---economic-nexus-marketplace-facilitators.pdf) target="\_blank">City of Lafayette</a>



target="\_blank"&gt;City of Lafayette - opens in new window or tab&lt;/a&gt;Lamar&lt;a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/lamar---ordinance-sales-use-tax-software-suts-12-01-20.pdf" target="\_blank"&gt;City of Lamar - opens in new window or tab&lt;/a&gt;Littleton&lt;a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/littleton-ordinance.pdf" target="\_blank"&gt;City of Littleton - opens in new window or tab&lt;/a&gt;Lone Tree&lt;a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/lone-tree-economic-nexus-ordinance.pdf" target="\_blank"&gt;City of Lone Tree - opens in new window or tab&lt;/a&gt;Longmont&lt;a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/longmont-ordinance-adopting-cml-model-for-tax-simplification\_final.pdf" target="\_blank"&gt;City of Longmont - opens in new window or tab&lt;/a&gt;Louisville&lt;a href="https://www.louisvilleco.gov/" target="\_blank"&gt;City of Louisville - opens in new window or tab&lt;/a&gt;Loveland&lt;a href="https://www.lovgov.org/home/showpublisheddocument/55044/637562661182130000" target="\_blank"&gt;City of Loveland - opens in new window or tab&lt;/a&gt;Montrose&lt;a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/montrose--87683-v1-ordinance\_-\_2508\_-\_amending\_title\_5\_chaper\_15\_-\_sales\_and\_use\_tax\_for\_remote\_sales.pdf" target="\_blank"&gt;City of Montrose - opens in new window or tab&lt;/a&gt;Mountain Village&lt;a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/town-of-mountain-village-economic-nexus-ord.pdf" target="\_blank"&gt;City of Mountain Village - opens in new window or tab&lt;/a&gt;Mt. Crested Butte&lt;a href="https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\_tax\_model\_ordinance/mt-crested-butte-ordinance.pdf" target="\_blank"&gt;City of Mt. Crested Butte - opens in new window or tab&lt;/a&gt;Northglenn&lt;a

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/northglenn-market-place-facilitator.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/northglenn-market-place-facilitator.pdf) target="\_blank">City of Northglenn - opens in new window or tab</a>Parker</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/parker-economic-nexus-ord.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/parker-economic-nexus-ord.pdf) target="\_blank">City of Parker - opens in new window or tab</a>Pueblo</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/pueblo-ordinance-remote-sales.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/pueblo-ordinance-remote-sales.pdf) target="\_blank">City of Pueblo - opens in new window or tab</a>Ridgway</a>

<https://ir.ebaystatic.com/pictures/HelpHub/Tax/Ridgway-04-2021-nexus-ord.pdf> target="\_blank">City of Ridgway - opens in new window or tab</a>Rifle</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/ordinance-no-6-series-of-2020.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/ordinance-no-6-series-of-2020.pdf) target="\_blank">City of Rifle - opens in new window or tab</a>Sheridan</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/sheridan-ordinance-re-economic-nexus.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/sheridan-ordinance-re-economic-nexus.pdf) target="\_blank">City of Sheridan - opens in new window or tab</a>Silverthorne</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/silverthorne-ordinance-remote-sales.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/silverthorne-ordinance-remote-sales.pdf) target="\_blank">City of Silverthorne - opens in new window or tab</a>Snowmass Village</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/snowmass-town-council-ordinance-07-2020.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/snowmass-town-council-ordinance-07-2020.pdf) target="\_blank">City of Snowmass Village - opens in new window or tab</a>Steamboat Springs</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/steamboat-springs-economic-nexus-12-01-20.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/steamboat-springs-economic-nexus-12-01-20.pdf) target="\_blank">City of Steamboat Springs - opens in new window or tab</a>Timnath</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/timnath-sales-tax-ordinances.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/timnath-sales-tax-ordinances.pdf) target="\_blank">City of Timnath - opens in new window or tab</a>Thornton</a>

<https://www.thorntonco.gov/government/city-council/Documents/meeting-documents/2021/022321/10C.pdf> target="\_blank">City of Thornton - opens in new window or tab</a>Vail</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/vail-economic-nexus-ordinance.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/vail-economic-nexus-ordinance.pdf) target="\_blank">City of Vail - opens in new window or tab</a>Westminster</a>

<https://www.cityofwestminster.us/Business/WestminsterTaxes/SalesUseTaxInformation/SalesTaxInformation> target="\_blank">City of Westminster - opens in new window or tab</a>Wheat Ridge</a> <https://www.ci.wheatridge.co.us/> target="\_blank">City of

Wheat Ridge - opens in new window or tab</a>Windsor</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/windsor-ordinance-2020-1611-sales-tax-collection-remittance-and-reporting-for-on-line-vendors.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/windsor-ordinance-2020-1611-sales-tax-collection-remittance-and-reporting-for-on-line-vendors.pdf) target="\_blank">City of Windsor - opens in new window or tab</a>Winter Park</a>

[https://www.cml.org/docs/default-source/uploadedfiles/resources/sales\\_tax\\_model\\_ordinance/winter-park-economic-nexus-ord.pdf](https://www.cml.org/docs/default-source/uploadedfiles/resources/sales_tax_model_ordinance/winter-park-economic-nexus-ord.pdf) target="\_blank">City of Winter Park - opens in new window or tab</a></tbody>

Important! If you see a sales tax charge at checkout and your item is being delivered to a state where eBay hasn't started collecting sales tax yet, that tax amount is being charged by the seller. You should contact the seller directly to understand the tax amount or to claim a sales tax exemption for your purchase.</h2 id="section4">

Mattress recycling fee</h2></h3>California</h3>The California Mattress Recycling Council (MRC) funds a recycling program through a state-mandated recycling fee on each mattress, foundation, box spring, and adjustable base sold. eBay is collecting this fee when mattresses are shipped into California. Additional information on this fee can be found on the </a>

<https://mattressrecyclingcouncil.org/programs/california/> target="\_blank">Mattress

Recycling Council - opens in new window or tab[site](#)

### Connecticut

The mattress recycling program in Connecticut is funded through a recycling fee that is collected when a mattress or box spring is sold to Connecticut consumers. The program, Bye Bye Mattress, will be administered by the Mattress Recycling Council (MRC). The fee is used to pay for transporting and recycling the discarded mattresses. eBay is collecting this fee when mattresses are shipped into Connecticut. Additional information on this fee can be found on the [Mattress Recycling Council - opens in new window or tab](https://mattressrecyclingcouncil.org/programs/connecticut/)[site](#)

### Rhode Island

The mattress recycling program in Rhode Island is funded through a recycling fee collected at retail from customers on each mattress and foundation shipped into Rhode Island. These fees fund the collection and recycling of mattresses and foundations used and discarded in Rhode Island. eBay is collecting this fee when mattresses are shipped into Rhode Island. Additional information on this fee can be found on the [Mattress Recycling Council - opens in new window or tab](https://mattressrecyclingcouncil.org/programs/rhode-island/)[site](#)

## id="section5">Electronic waste recycling fee

### California

eBay is required by the California Department of Tax and Fee Administration (CDTFA) to collect and remit the Electronic Waste Recycling (eWaste) Fee. The eWaste Fee is a fee imposed on the retail sale or lease of certain electronic products that have been identified by the Department of Toxic Substances Control (DTSC). Additional information on the eWaste fee can be found on [CDTFA eWaste - opens in new window or tab](https://www.cdtfa.ca.gov/taxes-and-fees/electronic-waste-recycling-fee.htm#overview)[site](#)

## id="section6">Battery recycling fee

### California

eBay is required to collect a battery recycling fee on certain sales of new lead-acid batteries when shipped into California. The battery recycling fee is charged for each battery. More information on the California battery recycling fee can be found on the [California](https://www.cdtfa.ca.gov/industry/lead-acid-battery-fees.htm)

Battery Sales - opens in new window or tab</a> site.<h3>Florida</h3>eBay is required to collect a battery recycling fee on sales of new and remanufactured lead-acid batteries when shipped into Florida. The battery recycling fee is charged for each battery. More information on the Florida battery recycling fee can be found on the <a href="https://floridarevenue.com/forms\_library/current/gt800037.pdf" target="\_blank">Florida

Battery Sales - opens in new window or tab</a> site.<h3>Texas</h3>eBay is required by the Texas Comptroller of Public Accounts to collect a battery recycling fee on sales of new and used lead acid batteries when shipped into Texas. The battery recycling fee is charged for each battery. More information on the Texas battery recycling fee can be found on the <a href="https://comptroller.texas.gov/taxes/battery/faq.php" target="\_blank">Texas Battery Sales -

opens in new window or tab</a> site.<h2 id="section7">Tire recycling fee</h2><h3>California</h3>The California Department of Tax and Fee Administration (CDTFA) imposes a California tire fee on the sales of new tires shipped into California. The CDTFA administers the program on behalf of the Department of Resources Recycling and Recovery (CalRecycle) and the California Air Resources Board (CARB). The fee for each new tire purchased. More information about the California tire fee can be found on the <a href="https://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm" target="\_blank">CDTFA

Special Taxes and Fees - opens in new window or tab</a> site.<h3>Florida</h3>eBay is required to collect and remit a tire fee for each new tire shipped into Florida. More information about this fee can be found on the <a href="https://floridarevenue.com/taxes/taxesfees/Pages/solid\_waste.aspx" target="\_blank">Florida

Department of Revenue - opens in new window or tab</a> site.<h3>North Carolina</h3>eBay is required to collect and remit the scrap tire disposal tax for each new tire shipped into North Carolina. More information about this fee can be found on the <a href="https://www.ncdor.gov/taxes-forms/other-taxes-and-fees/scrap-tire-disposal-tax" target="\_blank">North Carolina Scrap Tire Disposal Tax - opens in new window or tab</a>

site.<h3>Ohio</h3>Ohio imposes a fee on tires with rims of 13 inches or more. This fee is administered by the Ohio Tax Commissioner, and eBay, as a Marketplace Facilitator, is required to collect this fee when tires are shipped into the State. More information about this fee can be found on the <a href="https://tax.ohio.gov/static/communications/publications/replacement\_tire\_fee.pdf" target="\_blank">Ohio Replacement Tire Fee - opens in new window or tab</a> site.<h3>Virginia</h3>eBay is required to collect and remit a tire fee on new tires shipped into Virginia. More information about this fee can be found on the <a href="https://www.tax.virginia.gov/other-sales-and-use-tax" target="\_blank">Virginia Tax - opens in new window or tab</a> site.<h3>Washington</h3>eBay is required to collect and remit a tire fee for each tire shipped into the state of Washington. The Washington tire fee applies to new replacement vehicle tires. More information about the Washington tire fee can be found on the <a href="https://apps.leg.wa.gov/WAC/default.aspx?cite=458-20-272" target="\_blank">Washington State Legislature Tire fee - opens in new window or tab</a> site.<h2 id="section8">White goods disposal tax</h2><h3>North Carolina</h3>North Carolina imposes a flat fee for every new white good sold by a retailer and shipped into North Carolina – e.g. ovens, refrigerators, heaters, washers, etc. eBay, as a marketplace facilitator, is required to collect and remit this fee on applicable sales. More information related to this fee can be found on the <a href="https://www.ncdor.gov/taxes-forms/other-taxes-and-fees/white-goods-disposal-tax" target="\_blank">White Goods Disposal Tax - opens in new window or tab</a> site.<h2 id="section9">Colorado retail delivery fee</h2>eBay, as a marketplace facilitator, is required to collect the Colorado retail delivery fee when taxable goods are shipped into the state of Colorado. This retail delivery fee is \$0.28&nbsp;applied to each sale. More information about the Colorado retail delivery fee can be found on the <a href="https://tax.colorado.gov/retail-delivery-fee" target="\_blank">Colorado Retail Delivery Fee - opens in new window or tab</a> site.<h2 id="section10">Items delivered overseas</h2>If your order is being shipped to an address

outside of the United States, local consumer tax and/or customs duty may apply. Online marketplaces such as eBay may be responsible for collecting the tax, or the package's recipient may need to pay these to clear customs. While we've included basic information for some countries here, it's only intended as a guide and is by no means exhaustive. For more information, please check your local tax and customs regulations.

Items delivered to the UK – Value Added Tax (VAT)

As of 1 January 2021, eBay is required to collect VAT on certain orders delivered to UK addresses:

- Orders up to £135 sent from outside the UK
- Orders where the item is located in the UK, but the seller is not registered for UK VAT

You'll see the VAT included in your order total at checkout, and you can view and download a tax invoice from the Order details page in your [Purchase history](https://www.ebay.com/myb/PurchaseHistory) - opens in new window or tab.

On orders over £135 imported to the UK, the recipient may need to pay VAT as part of clearing the parcel through customs.

[Learn more](https://www.ebay.co.uk/help/buying/paying-items/paying-tax-ebay-purchases?id=4771#section4) about how to request a VAT refund.

Items delivered to EU countries – Value Added Tax (VAT)

If the item is being shipped from outside the EU into an EU country, the buyer or recipient may need to pay VAT and customs duty. As of 1 July 2021, eBay is required to collect VAT on certain orders delivered to EU addresses.

For consignments where eBay does not collect taxes, or for orders above a certain value, buyers may need to pay additional import fees (e.g. VAT and duties) as part of clearing their parcel through customs, or when their order is delivered.

[Learn more](https://www.ebay.co.uk/help/buying/paying-items/paying-tax-ebay-purchases?id=4771#section4) about how to request a VAT refund.

Items delivered to Australia or New Zealand – Goods and Services Tax (GST)

eBay is required to collect GST on orders up to AU \$1,000 imported into Australia and on orders up to NZ \$1,000 imported into New Zealand. You'll see the GST

included in your order total at checkout, and you can view and download a tax invoice from the Order details page in your [Purchase history](https://www.ebay.com/myb/PurchaseHistory) - opens in new window or tab. GST on purchases valued at over AU \$1,000 and NZ \$1,000 is generally collected at the Australian or NZ border. The recipient may need to pay GST as part of clearing the package through customs.

**Items delivered to Norway – Value Added Tax on E-commerce (VOEC)**

eBay is required to collect Value Added Tax (VAT) on items up to 3000 NOK imported into Norway. If the sale is within this threshold, the VAT is calculated on the order total (including shipping and any additional costs such as insurance). You'll see the VAT included in your order total at checkout. The seller will receive item plus shipping cost and eBay will remit the VAT to the Norwegian Tax Administration. eBay does not collect VAT on items with a value above 3000 NOK as this is generally collected at the Norwegian border.

[Learn more](https://www.ebay.co.uk/help/buying/paying-items/paying-tax-ebay-purchases?id=4771#section4) about how to request a VAT refund.

**Items delivered to Mexico – Value Added Tax (VAT)**

Prices may be inclusive of VAT.

**Items delivered to Kazakhstan – Value Added Tax (VAT)**

eBay is required to collect Value Added Tax (VAT) on goods (i.e., goods with an item value up to and including €200) and digital services that are delivered to consumers in Kazakhstan. If the items are shipped from locations in Kazakhstan or EAEU (Russia, Armenia, Belarus, and Kyrgyzstan) then eBay will collect VAT on the full value of the transaction including transportation and insurance costs. If the items are shipped from locations elsewhere (rest of the world), eBay will collect and remit only on the first €200 in value, including shipping and insurance. The balance will be payable by the buyer directly to the custom authorities of Kazakhstan. For digital services that are provided to private buyers in Kazakhstan from sellers outside of Kazakhstan, eBay will always collect VAT (no threshold applies). You'll see the VAT included in your order total at checkout.

**Items delivered to Belarus – Value**



Added Tax (VAT)</h3>eBay is required to collect Value Added Tax (VAT) on goods shipped to delivery addresses in Belarus. This obligation applies to all orders, regardless of value and original item location.eBay also collects VAT on digital goods and services provided to private buyers resident in Belarus.You'll see the VAT included in your order total at checkout.<a href="https://www.ebay.co.uk/help/buying/paying-items/paying-tax-ebay-purchases?id=4771#section4" target="\_blank">Learn more</a> about how to request a VAT refund.</h3>Items delivered to Jersey &dash; Goods and Services Tax (GST)</h3>eBay is required to collect Jersey Goods and Services Tax (GST) on all goods imported into Jersey. GST will apply at the appropriate rate to the item cost, plus any shipping and handling costs applied.In cases where eBay has collected GST, you'll see the GST included in your order total at checkout, and you can view and download a tax invoice from the Order details page in your <a href="https://www.ebay.com/myb/PurchaseHistory" target="\_blank">Purchase history</a>.</h2 id="section11">Tax refunds for items shipped outside of the US via freight forwarding</h2>To request a tax refund for items shipped to a location outside of the United States through a freight forwarder, please <a href="#contactWay">contact us</a> and provide supporting documentation.Supporting documentation includes copies of the bill of lading or air waybills. If submitting a request for tax refunds on multiple items, please indicate the item associated with each document.</h2></h2>Goods and Services tax,GST,Value Added Tax,VAT,sales tax,customs fee,customs duty,customs charge,taxes,Norway,Norwegian,VOEC,</h2>