

Connecticut State Department of Revenue Services

[\(/DRS\)](#)[CT.gov Home](#) [./\(\)](#) [Department of Revenue Services](#) [./\(/DRS\)](#) Sales and Use Taxes - Nexus

Sales and Use Taxes - Nexus

A tax at the general rate of 6.35% ([/en/404error/?item=web%3a%7b48DAF40F-0F35-44FA-90D0-80B9BCD82146%7d%40en](#)) is imposed by the state on most sales of tangible personal property and on most [services enumerated in Section 12-407 \(/DRS/Sales-Tax/Services-Subject-to-Sales-and-Use-Taxes#40952\)](#) of the Connecticut General Statutes. Anyone engaged in business in Connecticut, which includes selling tangible personal property for storage, use or other consumption in this state, or selling taxable services, must register with the DRS for a Sales and Use Tax Permit. There are no county or municipal sales taxes in Connecticut. To obtain a Sales and Use Tax Permit, see [Taxpayer Service Center - Registration Application Information \(ct.gov\) \(https://drsbustax.ct.gov/REG/REGISTRATION.ASPX\)](#).

Some out-of-state sellers must register with DRS and obtain a Connecticut Sales and Use Tax Permit, if they make retail sales of tangible personal property or services to a destination in Connecticut, and during the 12-month period ending on the September 30th immediately preceding the monthly or quarterly period for which liability for tax is determined make:

- 200 or more retail sales into Connecticut, **and**
- Have at least \$100,000 in gross receipts from sales into Connecticut.

Out-of-state sellers that repair or service goods sold by them into Connecticut, whether directly or through an agent, independent contractor, or subsidiary, must also register with DRS and obtain a Sales and Use Tax Permit.

Marketplace Facilitators and Sellers

Marketplace facilitators must register with DRS and obtain a Sales and Use Tax Permit. A **marketplace facilitator** is any person who:

1. Facilitated retail sales of at least \$250,000 during the prior twelve-month period by marketplace sellers by providing a forum that lists or advertises tangible personal property subject to sales and use taxes, including digital goods, or taxable services for sale by such marketplace sellers;
2. Directly or indirectly through agreements or arrangements with third parties, collects receipts from the customer and remits payments to the marketplace sellers; **and**
3. Receives compensation or other consideration for its services.

See **OCG-8**, *Office of the Commissioner Guidance Regarding Marketplace Facilitators and Marketplace Sellers*, for more information.

There are no county or municipal sales taxes in Connecticut.

To obtain a Sales and Use Tax Permit, see [Taxpayer Service Center - Registration Application Information \(ct.gov\) \(https://drsbustax.ct.gov/REG/REGISTRATION.ASPX\)](#).

Use Tax

When the sales tax is not collected by the seller of the tangible goods or services and the goods or services were purchased for use in Connecticut, the consumer, whether an individual or a business, is obligated to pay use tax on the transaction. To report and remit use tax, use [Form OP-186 \(/DRS/DRS-Forms/Forms/Sales-Tax--Returns\)](#), *Connecticut Individual Use Tax Return*, or report it with your annual income tax return. For more information about Connecticut use tax, see Informational Publication 2019(2), Q & A on the Connecticut Use Tax for Businesses and Professions, and Informational Publication 2019(3), Q & A on the Connecticut Individual use Tax.

[E-mail Questions regarding Nexus \(mailto:DRS@po.state.ct.us\)](mailto:DRS@po.state.ct.us)