

SINGLE SALES FACTOR STATES FOR MANUFACTURERS BY TAX YEAR

- Prior to 2001 - Illinois, Iowa, Massachusetts (phase in), Missouri, Nebraska (phase in), Texas
- 2001 - Connecticut and Maryland
- 2005 - Oregon (phase in beginning 2003)
- 2006 - Louisiana
- 2007 - Maine
- 2008 - Georgia (phase in beginning 2006), Michigan (phase in beginning 2006), New York (phase in beginning 2006), and Wisconsin (phase in beginning 2006)
- 2009 - Colorado
- 2011 - Indiana (phase in beginning 2007)
- 2013 - South Carolina (phase in beginning 2007)
- 2014 - Minnesota (phase in beginning 2007)