Analysis of the Remote Transactions Parity and Simplification Act and the Remote Transactions Parity Act of 2017

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March 30, 2018

Acknowledgements

Thanks are offered to Bethany Alex, Samuel Bates, Rabina Bissessar, and Christopher Puszkar for their assistance in data collection for the project.

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Executive Summary

Online sales and use transactions are the subject of ongoing policy discussion. To collect revenues from the transactions, states have taken to passing individual legislation regarding the taxation of online transitions. These laws fall into three categories: economic nexus, affiliate nexus, and economic and affiliate nexus. Several federal policy solutions have been introduced in form of federal legislation. In the most recent congressional legislative sessions, several pieces of legislation have been proposed including Remote Transactions Parity Act of 2017 (RTPA) and the Remote Transactions Parity and Simplification Act (RTPSA). RTPA determines the sales tax rate and base by the physical location of the buyer of the good. RTPSA determines the sales tax rate based on the physical location of the buyer and the base from the definition of base determined by state of the seller. Comparing revenue estimates under the two policy proposals, RTPSA allows for the collection of additional revenue by states at a lower estimated annual expenditure cost.

Contrasting the Remote Transactions Parity Act of 2017 (RTPA) and the Remote Transactions Parity and Simplification Act (RTPSA) with regards to revenue, the RTPSA produces $444,580,237.05 additional revenue for states within the first year of implementation. Expenditures for RTPA could be around $10 million annually, where estimates of RTPSA annual expenditures are approximately $5.8 million.

Remote Sales Tax Collections

Online transactions that are subject to sales taxation are currently subject to the 1992 U.S. Supreme Court Case of Quill v. North Dakota. The findings in this case dictated that nexus for businesses was established through physical presence. However, businesses that did not have a nexus within the state were not required to collect and remit sales taxes. Items purchased by individuals in online transactions where the company lacks nexus within the state are subject to "use tax" laws. Use taxes are levies on the storage, use or consumption of taxable which the consumer has not already paid sales tax on. Use tax laws are highly inefficient in nature as they depend upon the individual consumer to determine applicable rate given the base of the state and local governmental units and remit that use tax to the jurisdiction.

Online sales and use tax policies were a concern prior to the passage of the first online sales tax legislation. The traditional sales and use tax structure was designed for physical based exchanges: buyers and sellers meet at a location and trade tangible goods and services for money (Due & Mikesell, 1994). In this particular policy, the seller is required by the state to remit some percentage of the sales price on all items, and send that money to the state. The buyer also possesses a legal obligation: to remit his/her use tax if the object was purchased in one state but used in another state (Due & Mikesell, 1994). Traditionally, use taxes are difficult to collect and enforce from retail purchases, as buyers are often unaware of their legal obligation. While use tax laws predated the creation of mail-order catalogues, states became more aware of the loss of potential revenue through the expansion of interstate commerce (Bruce et al., 2009). A similar concern arose again for state legislators with the expansion of online commerce (Chappell, 2013).

As online retail sales began to expand in the late 1990s, scholars began to offer suggestions as to the optimal policy to correct for the compliance issues, i.e. the lack of self-reporting and payment of use tax by consumers online (Mikesell, 2013). For example, Mikesell (2000) proposed the United States Congress stepping in to require registration for large scale remote vendors, but only in those states in which compliance costs would be minimal, i.e. states that lack local option use taxes. To simplify the sales tax collection process, the National Governors Association and the National Conference of State Legislatures proposed the Streamline Sales Tax Project (SSTP) in 1999. The SSTP focuses on simplification of state and local tax codes, created in part to address the undue burden test from *Quill Corp. v. North Dakota*. Specifically, the SSTP requires states to edit their tax codes to simplify state-level administration, tax base, tax rates, and sales sourcing rules. According to the Streamline Sales Tax Governing Board (2018), states must address all four simplification criteria to achieve full member status. To date, 23 states have become full members.

Given the lack of federal legislation, states have taken to passing individual legislation regarding the taxation of online transitions. These laws fall into three categories: economic nexus, affiliate nexus, and economic and affiliate nexus. First passed as legislation by New York in 2008, affiliate nexus states that if a local vendor, or in-state entity, provides services or acts in a way that can be attributed to the larger business that action creates nexus for the larger business within the state. The determination of nexus is often based on a total dollar amount of economic activity within the state. To date, 22 states have established affiliate nexus laws. Economic nexus determines nexus for a remote vendor within a state through economic activity, such as sales volume or total number of transactions within the state. South Dakota was the first to enact economic nexus legislation in 2016. Only 7 states have established economic nexus laws. The final category of legislation is a combination of economic and affiliate nexus. This is where nexus is established through a combination of having affiliates within the state as well as total economic activity of the business. Six states have passed some version of economic and affiliate nexus laws.

Policy Solutions

Several policy solutions to the issue of online sales tax collection are currently being considered by the U.S. House of Representatives. This analysis focuses on two policy proposals the Remote Transactions Parity Act of 2017 and the Remote Transactions Parity and Simplification Act (RTPSA).

Remote Transactions Parity and Simplification Act (RTPSA)

The Remote Transactions Parity and Simplification Act (RTPSA) proposes a system in which the online sellers collect tax at the destination rate but use the home state rules on taxability.[1] RTPSA requires the creation of one destination rate per state. Through the state tax clearinghouse, administered by the Streamlined Sales Tax Governing Board, states will annually determine the amount of sales tax collected by remote sellers within their state from buyers within a different state. This amount would be forwarded to the clearinghouse of the buyer's state periodically. The clearinghouse would also be required to publish the determined state destination rate on July 1st of each year.

Sellers located within states that do not have a sales tax or states that chose not to create the clearinghouse will have the option of either collecting the tax or reporting the sale to the clearinghouse of the buyer's state. If the buyer be located within a non-participating state but the seller is located within a participating state, the transaction is treated as an in-store sale; the seller collects at the normal state and local rate and remits that to the home state, which keeps the revenue from that transaction.

Marketplaces are also required to collect on third-party sales if one of two criteria are met. The first criteria is if the marketplace is physically present within the taxing state, the marketplace is already collecting its own sales, the sales are in categories of concern (clothing, medicine, services, telecom), or the taxing state participates in the clearinghouse. The second criterion is if the states have agreed to common definitions of these categories of concern.

Remote Transactions Parity Act of 2017 (RTPA)

The Remote Transaction Parity Act of 2017 determines sales tax rate and base from the physical location of the consumer. The legislation allows for collection for states that are Streamline Sales Tax Agreement (SSTA) compliant. States that are not fully compliant with the SSTA, are allowed to require remote sellers to collect and remit taxes should the state adopt a set a minimum simplification requirements. These minimum simplification requirements include the appointment of a single entity within the state for state and use tax administration, returning processing, and audits; a single audit for all state and local taxation jurisdictions; the creation of a single sales and use tax return form; a single sales and use tax base for all taxation jurisdictions within the state; information regarding the taxability of categories of concern, such as clothing; a rate and boundaries database; and a 90 day notice on rate changes.

[1] A draft of the RTPSA was obtained in February 2018 for research and analysis purposes only.

The states are also required to provide access to nationally certified software. This software will determine the correct sales and use tax rate, generate and file sales and use tax returns, remit the sales and use taxes to the states electronically, report all transactions that are processed to a remote seller, respond to sales and use tax audit requests, and provide safeguards for consumer privacy. The free access to software includes the installation, setup and maintenance of the software within the remote seller's system.

The implementation of RTPA includes a scheduled phase-in period based on the size of a business' retails sales. A three year tiered system is in place to allow additional time remote sellers to prepare for the additional requirements under RTPA. The schedule is based on the annual gross receipts of the seller. Based on the calendar year, for the first year following the effective date, remote sellers are required to collect and remit sales and use taxes if the company's gross receipts exceed $10,000,000 in the calendar year prior to the date of enactment. The second year lowers the gross receipt total requirement to $5,000,000 and the third year lowers the total requirement to $1,000,000.

Method

Analysis of the RTPSA and the RTPA requires the consideration of the following parts of current state and local sales tax laws:

- Sales tax rate
- Tax base
- Sales tax exemptions
- Remote sales tax laws

States vary in their rates and bases for various forms of transactions. Information regarding the base of sales and use taxation for all 50 states and the District of Columbia was obtained from Intelliconnect's *State Tax Guides*. Sales tax rates were obtained from the Tax Foundation. Forty-five states and the District of Columbia require the collection of sales taxes. In addition, 38 states have local sales taxation jurisdiction. There is a large variation in the number of local tax jurisdictions as evidenced by Texas with approximately 2,700 local taxation districts within the state. An average of the state and local rates, based on population was used in the analysis. The assumption behind this decision is that the average state and local rate will reflect an average amount of tax revenue collected in a transaction, and is a potential state rate selected by each state under RTPSA.

Within current exemptions, the following four large areas of variation of exemptions state to state were the focus of concern:

- Groceries
- Clothing
- Services
- Medicines/prescription drugs

Data on these exemptions were collected for all 50 states and the District of Columbia was obtained from Intelliconnect's *State Tax Guides*. This data included potential rate reductions (often done for groceries and medical supplies), as well as dollar limits on transactions (often common for clothing purchases). The information regarding the exemptions within each of the four areas was summarized into three categories: exempt, taxed, and reduced value.

The top 1,000 online retailers were identified through Internet Retailer[2]. Once the top 1,000 retailers were identified through the report (2016 U.S. Top 1000 Report), the website for each business was checked for three pieces of information: the state where the business was registered, the current physical location(s), and the type of products that the business sales. When the location of a headquarters was not provided on the website, company filings with the U.S. Securities and Exchange Commission (SEC) were searched. For businesses that have not filed with the SEC, records of the Better Business Bureau were utilized.

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[2] Estimates based partly on data from Internet Retailers Top 1000.

As a result of the review of the business website, each company was categorized based on the type of products that it sales. Businesses were categorized as primarily selling clothing, food, drugs, alcohol, tobacco, services, and other. When a business was found to sell more than one type of good, categorization was constructed on their primary focus. Should the business sell a variety of goods, some falling into exemption areas, and some that did not the business was treated as selling completely taxable items. Table 1 identifies the categorization of the 1000 businesses within one of the four broad exemption areas. As shown in Table 1, the largest categorization of businesses selling goods falling into one of the four broad exemption areas was clothing.

Table 1. Categorization of Company by Exemption Type

Special Item	Frequency	Relative Frequency
Clothing	179	18%
Drugs/Medical Devices	6	1%
Groceries	20	2%
Services	21	2%
None/Combination	774	77%
Total	1,000	100%

The majority of companies within the list were not collecting and remitting sales taxes in all 45 state and the District of Columbia (6.2%). For the companies ranked between 550 and 650 in total e-commerce sales, 44 are selling as a part of the Amazon third party marketplace. For the same 100 companies, a vast majority are only collecting in one state, their headquarter state.

To estimate the revenue collected by the 50 states and the District of Columbia for both RTPSA and the RTPA, the assumption was made that each state would collect a share of the business's total annual revenues, based on the state share of gross domestic product (GDP). State share of GDP for all 50 states and the District of Columbia was collected from the Bureau of Economic Analysis (BEA). State share of GDP for 2016 was obtained from the BEA as it was the most recent data available. The portion of total annual revenues a company obtained in 2016 was weighted by the state GDP, and then multiplied by the average state and local tax rate for that state. This process was done for all 1,000 companies within the dataset for all 50 states and the District of Columbia. State revenue estimates were the summation of these values.

To account for the categories of interest, revenues were re-estimated for companies that were classified as selling these items for the two forms of base consideration seller and destination. Under RTPA, the destination base was considered in the revenue estimate and for RTPSA, the seller's base was considered in the revenue estimate. These values were included in the total estimates for all 50 states and the District of Columbia for both pieces of legislation.

Results

Comparing the Remote Transactions Parity Act of 2017 (RTPA) and the Remote Transactions Parity and Simplification Act (RTPSA) with regards to revenue, the RTPSA produces $444,580,237.05 additional revenue for states within the first year of implementation. According to Internet Retailer, e-commerce will account for 17.0% of retail sales by 2022, up from a projected 12.9% in 2017 (Linder, 2017). Internet commerce is expected to continue growing from 10 to 12 percent every year (Zaczkiewicz, 2017). A conservative growth rate of 10 percent annually was selected for analysis. Table 2 contains total revenue collection estimates for the first three years after implementation of the proposed legislations. According to Table 2, employing an annual growth rate of 10%, RTPSA continues to produce a higher amount of sales tax revenue for states, even as RTPA requirements continue to require additional companies to collect and remit sales taxes. Appendices A and B provide the state level revenue estimates for each policy, RTPA and RPTSA respectively.

Table 2. Comparison of Revenues over Three Years

Year	RTPA	RTPSA
Year 1	$ 28,045,551,331.82	$ 28,490,131,604.87
Year 2	$ 30,909,805,945.53	$ 31,339,144,765.35
Year 3	$ 34,004,737,952.93	$ 34,473,059,241.89

The difference in revenue collections between RTPA and RTPSA stem from how they identify the base and taxation rate. Under RTPSA, the base is determined from the origin or home seller's state law regarding the inclusion or exclusion of the good within the sales tax base; the sales tax rate is based on the physical location of the purchaser of the good. Alternatively, RTPA follows a destination base and destination rate formula. In this proposed policy solution, the determination of whether a good falls within the taxable sales tax base and the taxation rate that is applied is based on the physical location of the buyer. These differences become acutely present in the case of the four large areas of variation of exemptions. Boxes 1 and 2 highlight the impacts of two of the four broad areas: clothing and drugs.

Box 1. Eyewear

The inclusion of medical devices, such as prescription glasses and other eyewear, within the sales tax base is an area of broad variation state to state. For example, AC Lens is headquartered in Ohio, a state that removes the sales of prescription eyewear from the tax base. Under RTPA, sales taxes would be collected and remitted to the buyer's state should it include medical devices within the sales tax base. Under RTPSA, all sales would be exempt from sales taxation, due to the physical presence of AC Lens within Ohio.

Box 2. Clothing

Clothing companies within the top 1,000 retailers tend to fall into two categories: companies with many retail stores throughout the U.S. or companies with zero or one retail storefront location. For example, the subscriber box service Stitch Fix did $300,000,000 in sales during 2016, according to Internet Retailer. The corporate headquarters of Stitch Fix is in California, a state that includes clothing within its sales tax base. Under RPTA, sales taxation would only be collected and remitted if the buyer lived in a state that included clothing within its sales tax base. Under RTPSA, sales taxes would be collected on all sales by Stitch Fix, providing additional revenue to states.

Revenue collection is one portion of the consideration of the potential policy solutions for electronical commerce. The costs associated with implementing the policies must also be considered. A large cost associated with RTPA is the access to nationally certified software. The Streamline Sales Tax Governing Board has identified various businesses that are Certified Service Providers (CPS). These CPS are agents certified under the Streamline Sales and Use Tax Agreement to perform all of the functions necessary with regards to remote collection, such as identification of the base and rate of taxation, except for the seller's obligation to remit the tax. The purpose of a CPS is to allow a company to outsource the majority of the sales tax administrative responsibilities to a business would have complying with RTPA.

Table 3. Compensation Structure for Certified Service Providers

Taxes Due	Percentage
$250,000	8%
$250,000-$1,000,000	7%
$1,000,000-$2,500,000	6%
$2,500,000-$5,000,000	5%
$5,000,000-$10,000,000	4%
$10,000,000-$25,000,000	3%
$25,000,000	2%

The CPS is compensated for its services through a withholding of a percentage of the taxes owed by the company to all SSTA member states, contingent member states, and associate member states. The payment works in a structured or tiered system; where the total compensation to the CPS varies at the amount of total taxes due for a given year. For example, if a company had $500,000 in taxes owed, the CPS could remit $20,000 for the first $250,000 in taxes owed and

$17,500 for the second $250,000. These payments are lost revenue owed to the states. Table 3 shows the current rate and payment structure in the draft contract.

To better understand the lost revenue owed to the states should companies elect to employ a CPS to be compliant with RTPA, the estimated revenues collected from all 1,000 companies under RTPA was individually placed through the compensation structure found in Table 3. In total, for all 1,000 companies under RTPA, $725,608,202 in revenue would be forgone by states to the CPS providers annually.

Rather than relying on a CPS to manage the tax collection and distribution, RTPSA requires the creation of a clearinghouse at the state level. According to the Bureau of Labor Statistics' (2017) *Quarterly Census of Employment and Wages*, the average annual wage for a state government public finance officer in 2016 was $56,589. If each state had to hire two additional employees a piece to implement the clearinghouse, the total annual cost for each state would be on average $113,177.02. The potential cost for each state can be found in Appendix C. The necessity to hire additional employees to implement the clearinghouse will most likely vary state to state.

In comparison of RTPSA and RPTA, RTPSA allows for a larger amount of revenue to be collected by states at a smaller annual cost. Considering revenue collection and annual state expenditures, RTPSA provides higher annual revenue collections for states at a smaller annual expenditure. Should internet commerce continue to grow between 10% to 12% every year, a solution to allow for the collection of revenue from online transactions is an issue of high importance for state governments.

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Appendix A

Table A. State Revenue Projections under RPTA

State	Year 1	Year 2	Year 3
Alabama	$ 389,974,118.55	$ 429,835,188.92	$ 472,877,881.70
Alaska	$ 17,850,994.68	$ 19,675,426.32	$ 21,645,290.02
Arizona	$ 551,141,170.25	$ 607,421,400.11	$ 668,239,759.00
Arkansas	$ 256,656,333.56	$ 282,876,440.77	$ 311,203,126.29
California	$ 4,737,230,700.85	$ 5,220,965,795.40	$ 5,743,784,527.82
Colorado	$ 502,373,527.31	$ 553,673,809.56	$ 609,110,665.17
Connecticut	$ 349,350,802.39	$ 385,025,044.35	$ 423,575,861.50
District of Columbia	$ 158,120,642.80	$ 174,259,289.42	$ 191,709,356.89
Delaware	$ -	$ -	$ -
Florida	$ 1,308,591,869.48	$ 1,442,219,794.92	$ 1,586,622,743.28
Georgia	$ 798,869,793.23	$ 880,447,033.36	$ 968,602,214.66
Hawaii	$ 85,962,674.35	$ 94,749,319.54	$ 104,237,295.30
Idaho	$ 95,329,641.63	$ 105,073,728.15	$ 115,595,566.09
Illinois	$ 1,459,908,064.94	$ 1,608,940,811.42	$ 1,770,039,214.53
Indiana	$ 522,650,806.73	$ 576,021,719.89	$ 633,696,170.74
Iowa	$ 266,826,990.80	$ 294,074,246.47	$ 323,518,571.38
Kansas	$ 271,619,509.33	$ 299,383,666.66	$ 329,359,422.70
Kentucky	$ 259,647,576.95	$ 286,161,093.62	$ 314,816,784.18
Louisiana	$ 459,775,521.71	$ 506,725,873.89	$ 557,462,044.94
Maine	$ 65,141,306.74	$ 71,799,861.92	$ 78,988,815.04
Maryland	$ 494,518,476.02	$ 544,992,668.33	$ 599,560,409.87
Massachusetts	$ 564,111,489.16	$ 621,765,579.02	$ 684,015,485.19
Michigan	$ 613,034,028.95	$ 675,634,498.52	$ 743,282,726.58
Minnesota	$ 436,801,178.87	$ 481,418,894.63	$ 529,617,663.23
Mississippi	$ 167,472,377.70	$ 184,590,917.73	$ 203,073,062.66
Missouri	$ 496,167,443.59	$ 546,863,953.76	$ 601,625,769.30
Montana	$ -	$ -	$ -
Nebraska	$ 161,982,453.03	$ 178,523,423.26	$ 196,398,166.60
Nevada	$ 251,150,019.88	$ 276,795,821.47	$ 304,513,689.42
New Hampshire	$ -	$ -	$ -
New Jersey	$ 721,225,972.16	$ 794,896,687.78	$ 874,480,272.76
New Mexico	$ 147,560,434.53	$ 162,628,688.59	$ 178,911,963.99
New York	$ 2,295,459,290.03	$ 2,529,932,444.20	$ 2,783,224,597.48
North Carolina	$ 760,317,877.39	$ 837,982,428.23	$ 921,885,665.60
North Dakota	$ 80,401,770.72	$ 88,612,063.08	$ 97,484,388.37
Ohio	$ 953,975,261.97	$ 1,051,391,223.47	$ 1,156,662,273.75
Oklahoma	$ 348,209,894.22	$ 383,802,898.25	$ 422,231,120.37
Oregon	$ -	$ -	$ -
Pennsylvania	$ 825,335,927.60	$ 909,641,111.77	$ 1,000,712,696.09
Rhode Island	$ 70,200,540.87	$ 77,375,272.06	$ 85,121,927.05
South Carolina	$ 312,442,584.26	$ 344,347,182.66	$ 378,829,530.29
South Dakota	$ 69,168,223.89	$ 76,238,398.84	$ 83,871,759.97

Tennessee	$ 671,615,625.90	$ 740,234,422.08	$ 814,359,983.77
Texas	$ 2,761,089,547.55	$ 3,043,040,457.38	$ 3,347,726,342.00
Utah	$ 237,483,788.04	$ 261,747,543.60	$ 287,958,406.81
Vermont	$ 41,190,024.05	$ 45,397,441.23	$ 49,942,549.02
Virginia	$ 597,833,273.84	$ 658,879,583.82	$ 724,850,152.05
Washington	$ 908,312,086.22	$ 1,001,065,115.31	$ 1,101,297,239.89
West Virginia	$ 97,456,691.78	$ 107,408,561.30	$ 118,162,895.00
Wisconsin	$ 361,414,997.71	$ 398,321,184.80	$ 438,203,284.38
Wyoming	$ 42,598,005.60	$ 46,947,935.67	$ 51,648,620.23
Total	$ 28,045,551,331.82	$ 30,909,805,945.53	$ 34,004,737,952.93

Appendix B

Table B. State Revenue Projections under RPTSA

State	Revenues
Alabama	$ 382,144,769.34
Alaska	$ 20,185,799.40
Arizona	$ 543,261,619.97
Arkansas	$ 252,166,356.22
California	$ 4,664,341,620.66
Colorado	$ 495,191,197.84
Connecticut	$ 344,356,206.88
District of Columbia	$ 155,905,410.62
Delaware	$ -
Florida	$ 1,289,883,204.62
Georgia	$ 787,448,518.52
Hawaii	$ 84,249,128.23
Idaho	$ 93,429,378.06
Illinois	$ 1,439,091,315.86
Indiana	$ 515,178,577.22
Iowa	$ 263,012,221.00
Kansas	$ 266,498,391.83
Kentucky	$ 255,652,527.04
Louisiana	$ 453,202,207.03
Maine	$ 63,913,131.76
Maryland	$ 488,051,720.20
Massachusetts	$ 653,524,315.43
Michigan	$ 604,269,609.37
Minnesota	$ 506,773,657.02
Mississippi	$ 164,314,851.47
Missouri	$ 487,134,269.71
Montana	$ -
Nebraska	$ 159,666,623.71
Nevada	$ 247,285,717.07
New Hampshire	$ -
New Jersey	$ 836,761,302.71
New Mexico	$ 145,450,793.79
New York	$ 2,663,175,731.30
North Carolina	$ 748,364,670.07
North Dakota	$ 79,252,283.38
Ohio	$ 940,336,476.74
Oklahoma	$ 341,644,740.68
Oregon	$ -
Pennsylvania	$ 957,548,941.13
Rhode Island	$ 81,327,470.36
South Carolina	$ 307,635,207.54
South Dakota	$ 67,864,125.36

Tennessee	$ 659,583,519.77
Texas	$ 2,721,614,826.53
Utah	$ 233,224,828.08
Vermont	$ 47,788,376.34
Virginia	$ 588,799,539.58
Washington	$ 895,326,137.89
West Virginia	$ 96,063,373.80
Wisconsin	$ 356,247,922.91
Wyoming	$ 41,988,990.81
Total	$ 28,490,131,604.87

Appendix C

Table C. State Revenue Employee Costs

State	Annual Avg. Employment	Total Annual Wages	Annual Avg. Weekly Wage	Annual Wages per Employee
Alabama	1,987	$109,375,710	$1,058	$55,036
Alaska	483	$27,911,836	$1,111	$57,759
Arizona	940	$51,477,096	$1,053	$54,753
Arkansas	2,184	$86,624,738	$763	$39,663
California	15,108	$1,210,593,727	$1,541	$80,130
Colorado	1,282	$67,337,636	$1,010	$52,543
Connecticut	1,162	$105,610,651	$1,748	$90,880
Delaware	738	$33,867,599	$883	$45,896
Florida	2,978	$124,314,389	$803	$41,749
Georgia	2,153	$116,697,833	$1,042	$54,194
Hawaii	763	$43,706,688	$1,101	$57,251
Idaho	650	$29,794,896	$882	$45,838
Indiana	1,475	$82,026,782	$1,069	$55,605
Iowa	334	$21,595,913	$1,245	$64,739
Kansas	1,406	$61,098,516	$836	$43,453
Kentucky	2,973	$136,071,644	$880	$45,777
Louisiana	1,300	$69,942,729	$1,035	$53,795
Maine	867	$43,238,869	$960	$49,896
Maryland	2,929	$159,137,249	$1,045	$54,333
Massachusetts	2,301	$171,188,990	$1,431	$74,403
Michigan	2,618	$166,994,392	$1,227	$63,787
Minnesota	1,978	$117,305,355	$1,141	$59,315
Mississippi	1,220	$51,402,746	$810	$42,145
Missouri	1,463	$52,552,307	$691	$35,923
Montana	641	$30,199,514	$906	$47,132
Nebraska	565	$28,128,039	$958	$49,806
Nevada	522	$27,539,335	$1,015	$52,766
New Hampshire	306	$16,742,556	$1,054	$54,804
New Jersey	2,683	$185,819,071	$1,332	$69,269
New Mexico	1,060	$55,448,002	$1,006	$52,297
New York	9,109	$579,113,519	$1,223	$63,575
North Carolina	1,842	$97,669,637	$1,020	$53,019
North Dakota	274	$15,881,695	$1,116	$58,033
Ohio	2,807	$194,449,628	$1,332	$69,273
Oklahoma	2,248	$109,695,971	$938	$48,795
Oregon	1,109	$64,355,165	$1,116	$58,012
Pennsylvania	2,733	$146,968,960	$1,034	$53,769
South Carolina	1,276	$60,016,721	$905	$47,044
South Dakota	344	$24,780,072	$1,386	$72,070
Tennessee	3,685	$215,979,262	$1,127	$58,613
Texas	4,265	$323,442,301	$1,458	$75,830

Utah	1,055	$53,101,180	$968	$50,329
Virginia	1,880	$124,677,511	$1,275	$66,324
Washington	2,108	$141,606,077	$1,292	$67,170
West Virginia	830	$35,430,098	$821	$42,713
Wisconsin	1,614	$109,847,936	$1,309	$68,056
Wyoming	200	$12,414,346	$1,194	$62,098
Average				$56,589