

Appendix II: State and Local Government Potential Revenue Gains

Table 6: Estimates of State and Local Government 2017 Potential Revenue Gains from Expanded Tax Collection Authority on Remote Sales

Dollars in millions		
	Low scenario estimate	High scenario estimate
Alabama	156	238
Alaska	n/a	n/a
Arizona	190	293
Arkansas	123	169
California	1,000	1,735
Colorado	168	262
Connecticut	128	194
Delaware	n/a	n/a
District of Columbia	30	44
Florida	486	758
Georgia	232	367
Hawaii	36	51
Idaho	42	60
Illinois	383	626
Indiana	168	261
Iowa	104	146
Kansas	113	170
Kentucky	93	140
Louisiana	195	288
Maine	28	41
Maryland	165	252
Massachusetts	169	279
Michigan	221	336
Minnesota	132	206
Mississippi	90	123
Missouri	180	275
Montana	n/a	n/a
Nebraska	67	95
Nevada	87	134
New Hampshire	n/a	n/a
New Jersey	216	351
New Mexico	60	88
New York	510	880
North Carolina	223	358

**Appendix II: State and Local Government
Potential Revenue Gains**

Dollars in millions		
	Low scenario estimate	High scenario estimate
North Dakota	34	49
Ohio	288	456
Oklahoma	157	228
Oregon	n/a	n/a
Pennsylvania	219	373
Rhode Island	34	48
South Carolina	132	193
South Dakota	33	47
Tennessee	237	363
Texas	763	1,232
Utah	73	113
Vermont	16	23
Virginia	188	298
Washington	298	453
West Virginia	53	74
Wisconsin	123	187
Wyoming	22	31
Total	8,466	13,387
Average	184	291

Legend:

n/a = not applicable

Source: GAO analysis of Forrester Research, Internet Retailer, U.S. Census Bureau, and company financial data. | GAO-18-114

Note: Totals may not sum due to rounding. These estimates are the potential revenue state and local governments could gain in calendar year 2017 if granted the legal authority to require all remote sellers to collect taxes on all remote sales. Alaska, Delaware, Montana, New Hampshire, and Oregon do not have statewide sales taxes. Some local sales taxes exist in Alaska and Montana but we did not have sufficiently reliable data with which to estimate these local government revenue gains.