Appendix II: State and Local Government Potential Revenue Gains

<table>
<thead>
<tr>
<th>State</th>
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<th>High scenario estimate</th>
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</table>
### Appendix II: State and Local Government Potential Revenue Gains

<table>
<thead>
<tr>
<th>State</th>
<th>Low scenario estimate</th>
<th>High scenario estimate</th>
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<td><strong>Average</strong></td>
<td><strong>184</strong></td>
<td><strong>291</strong></td>
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</table>

**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.