

National Stats on E-commerce from U.S. Census Bureau	FY 2015
Total (in \$ billions)	5,470
B-to-B	4,857
Manufacturing	3,073
Merchant Wholesale	1,784
Excluding MSBOs	949
B-to-C	612
Retail	220
Selected Services	392
Business-to-Business E-Commerce (in \$ billions)	
B2B e-commerce mfg + merchant wholesale, excluding MSBOs	4,857
Total B2B e-commerce--sales tax states	4,735
% Exempt B2B	0.75
Taxable B2B sales	1,184
B2B compliance Rate	0.70
Taxable B2B sales with uncollected sales tax	355
Vermont share (GSP/GDP) (\$1000000)	622,797
Vermont share (GSP/GDP)	0.175%
Business-to-Consumer Retail E-Commerce	
B2C total U.S.retail e-commerce (in \$ billions)	220
Total B2C retail e-commerce--sales tax states	214
Vermont share (based on share of population)	0.00201
Vermont share B2C retail e-commerce (\$1000)	441,973.1
% Exempt (VT)	0.3
Taxable VT B2C e-commerce sales (\$1000)	309,381.2
Voluntary compliance rate	0.18
Taxable B2C e-commerce retail sales with uncollected S&U tax (\$1000)	253,692.58
Total taxable sales B2B + B2C retail	876,489,575
Estimated gross S&U tax revenue--mandatory collection; full implementation	52,589,375
Small-seller exemption (\$1 million in gross annual receipts--US)	(26,294,687)
Estimated revenue net of small seller exemption	26,300,000
Fiscal year 2015 estimate	17,500,000

* Assumptions for FY15 estimate: Congress passes authorizing legislation in June 2014

Vermont begins collecting tax 1 quarter after federal passage = 8 months of tax

REVISED by JFO/Tax