

**National Stats on E-commerce from U.S. Census Bureau****FY2017 Update****Total (in \$ billions)** (2013 data <http://www.census.gov/econ/estats/2013/all2013tables.html>)

<b>B-to-B (business to business)</b>	<b>6,398</b>
Manufacturing	3,338
Merchant Wholesale	1,957
Excluding MSBOs	1,103
<b>B-to-C (business to consumer)</b>	<b>703</b>
Retail	261
Selected Services	443

**Business-to-Business E-Commerce (in \$ billions)**

B2B e-commerce mfg + merchant wholesale, excluding MSBOs	5,295
% Exempt B2B	75.0%
Taxable B2B sales	1,324
B2B compliance Rate	80.0%
Taxable B2B sales with uncollected sales tax	265
Vermont share (GSP/GDP)	0.18%
Taxable B2B VT e-commerce with uncollected S&U Tax (\$1000)	463,302

**Business-to-Consumer Retail E-Commerce**

B2C total U.S.retail e-commerce (in \$ billions)	261
Vermont share (based on share of population)	0.2%
Vermont share B2C retail e-commerce (\$1000)	<b>523,945</b>
% Exempt (VT)	25.0%
Taxable VT B2C e-commerce sales (\$1000)	392,959
Voluntary Business Compliance	25,000
Use Tax Compliance	35,856
Taxable B2C e-commerce with uncollected S&U tax (\$1000)	332,103

Total taxable sales B2B + B2C retail	795,404,534
6% sales tax rate	47,724,272
FY 2017 adjustment	52,912,111

<b>Potential Sales and Use Tax Revenue from Remote Sales</b>	<b>52,900,000</b>
mandatory collection	
full implementation	
no exemptions (for small sellers etc)	

Prepared by JFO/st