

Internet Sales Tax Presentation

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January 12, 2017

Sales Tax Revenue Per Penny of Tax

FY 1980 to 2016

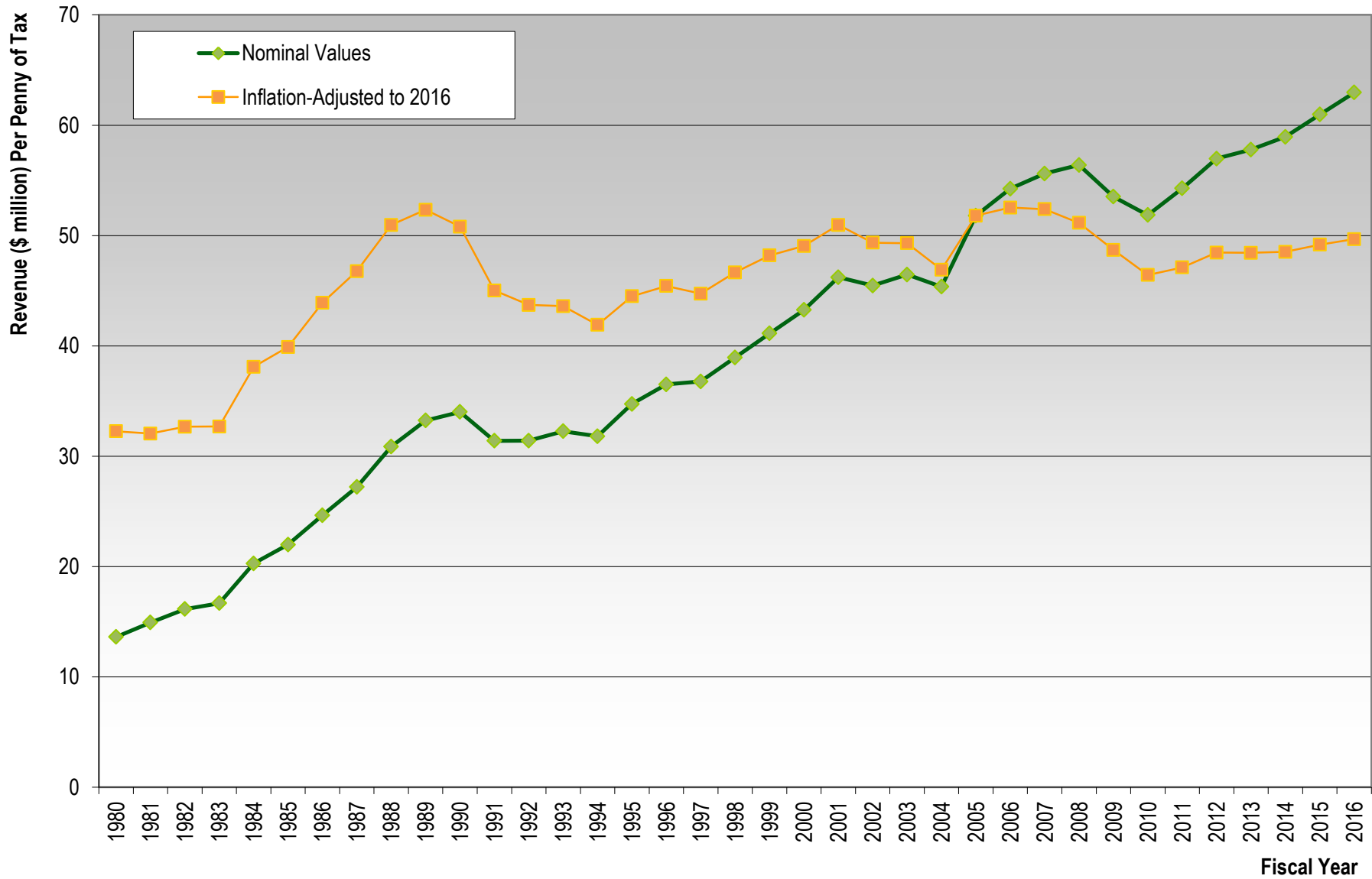
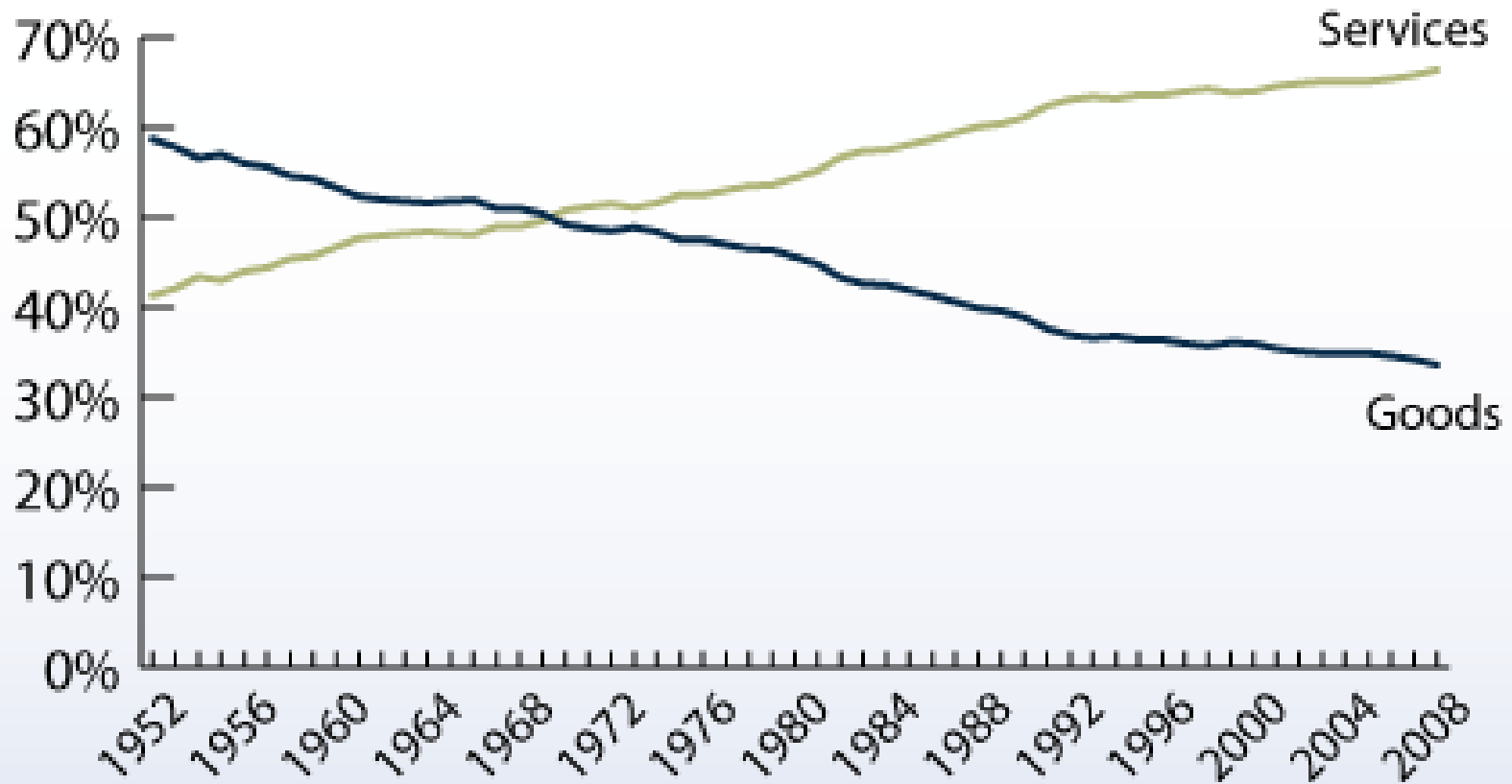


Figure 3: Goods and services in the U.S. as a share of personal consumptions expenditures, 1952-2008

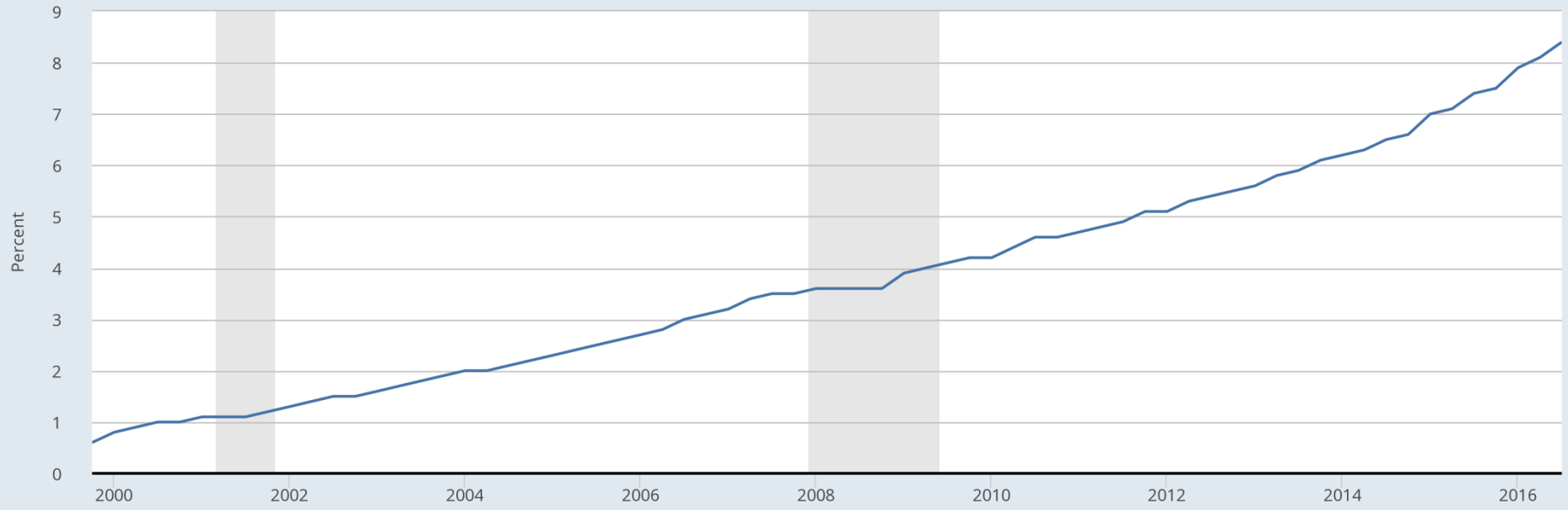


Source: BPC calculations of data from the U.S. Bureau of Economic Analysis (NIPA 1.1.5)

Growth in E-Commerce Retail Sales



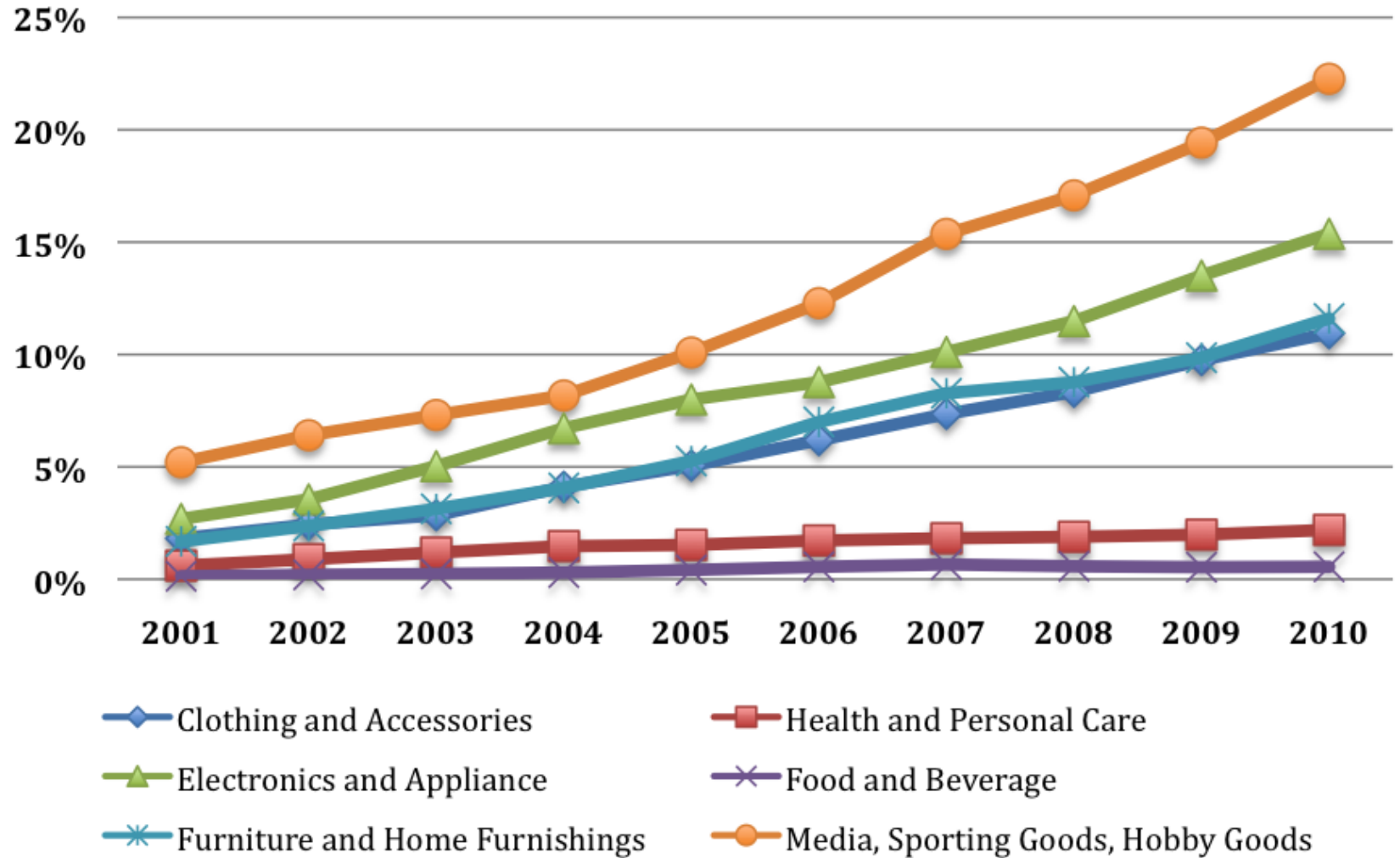
— E-Commerce Retail Sales as a Percent of Total Sales



Source: U.S. Bureau of the Census
fred.stlouisfed.org

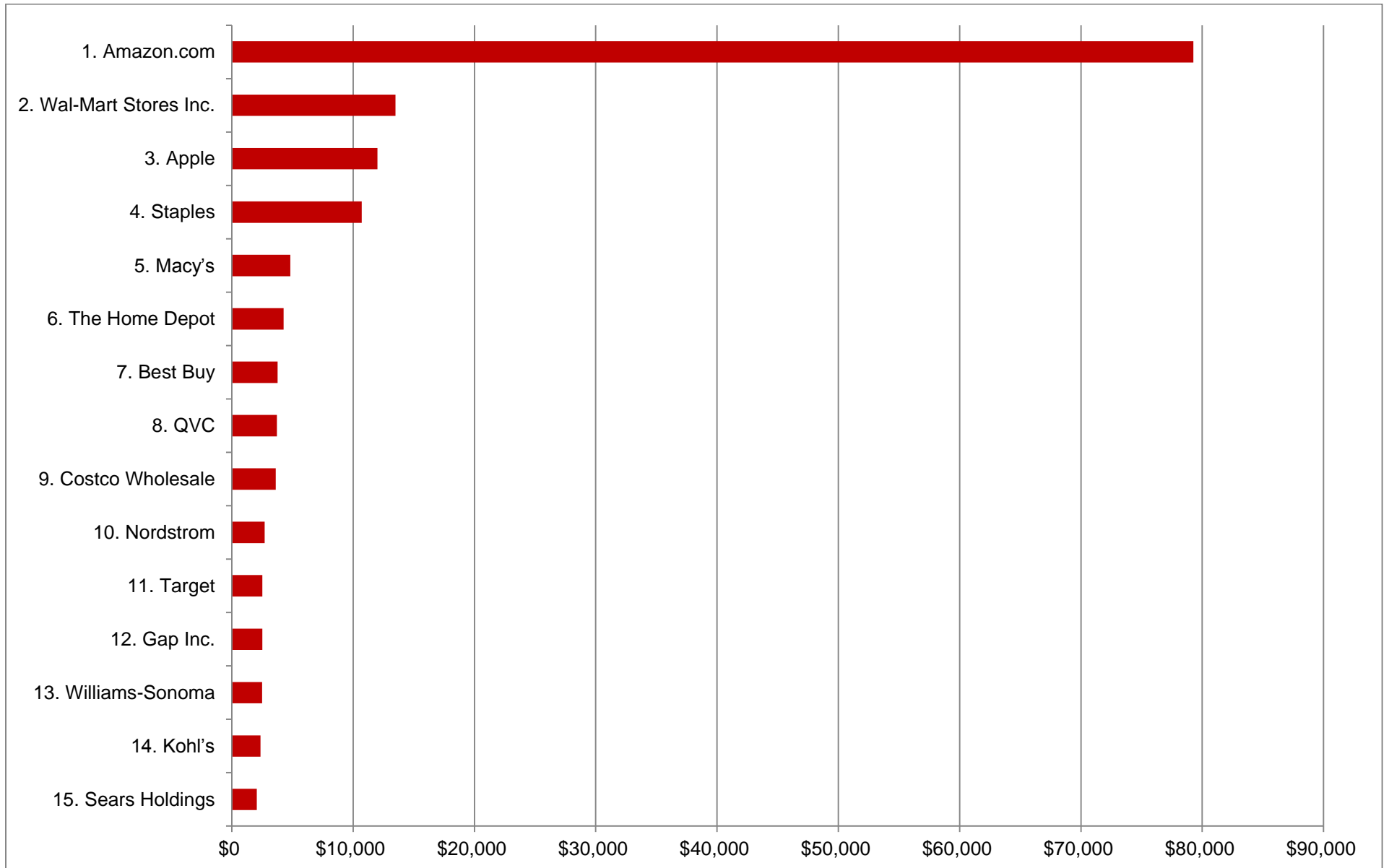
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Online Share of Retail Sales by Category



Source: <http://jeff.a16z.com/category/e-commerce/>

Top 15 E-Commerce Retailers



Source: <http://wwd.com/business-news/financial/amazon-walmart-top-ecommerce-retailers-10383750/>

March 7, 2016

**Top 25 U.S. E-commerce Retailers
(ranked by annual sales)**

Company:	E-commerce Sales (in U.S. millions):	E-commerce Share of Total Sales:
1. Amazon.com	\$79,268	74.10%
2. Wal-Mart Stores Inc.	\$13,484	2.80%
3. Apple	\$12,000	5.10%
4. Staples	\$10,700	55.50%
5. Macy's	\$4,829	17.50%
6. The Home Depot	\$4,267	5.00%
7. Best Buy	\$3,780	9.40%
8. QVC	\$3,722	42.70%
9. Costco Wholesale	\$3,618	3.10%
10. Nordstrom	\$2,699	18.90%
11. Target	\$2,524	3.40%
12. Gap Inc.	\$2,519	15.60%
13. Williams-Sonoma	\$2,501	50.70%
14. Kohl's	\$2,367	12.40%
15. Sears Holdings	\$2,057	7.90%
16. Wayfair	\$1,919	100.00%
17. Walgreens	\$1,883	1.70%
18. L Brands	\$1,816	15.40%
19. HSN	\$1,810	49.20%
20. Groupon	\$1,747	56.00%
21. Overstock.com	\$1,648	100.00%
22. Lowe's	\$1,636	2.80%
23. Victoria's Secret (L Brands)	\$1,485	19.90%
24. Nike	\$1,410	4.50%
25. Neiman Marcus	\$1,389	27.40%

Source: eMarketer

<http://wwd.com/business-news/financial/amazon-walmart-top-ecommerce-retailers-10383750/>

[By Arthur Zaczekiewicz on March 7, 2016](#)

TOTAL RESIDENT RETURNS

Year to year Use Tax comparison (as of May 27 in all years)

	Total resident returns	Returns reporting any Use Tax	% reporting Use Tax	Use Tax dollars
2012	290,249	19,666	6.80%	1,075,832
2013	294,958	30,487	10.30%	1,652,709
2014	286,399	28,878	10.10%	1,985,884

A 20% increase in Use Tax revenue even with a 2% decrease in reporting and over last year at this time.

N.B. TY 2012 was the last TY without our check box. UT Revenue has nearly doubled since then and reporting has increased 50%.

Breakout:***RETURNS DONE BY TAX PRACTITIONERS***

Year to year Use Tax comparison (as of May 27 in all years)

	Total resident practitioner returns	Returns reporting any Use Tax	% reporting Use Tax	Use Tax dollars
2012	139,931	9,044	6.50%	552,956
2013	140,715	17,513	12.40%	994,253
2014	137,101	16,031	11.70%	1,201,188

A 21% increase in Use Tax revenue even with a 6% decrease in reporting and over last year at this time.***SELF-PREPARED RETURNS***

Year to year Use Tax comparison (as of May 27 in all years)

	Total resident self-prep returns	Returns reporting any Use Tax	% reporting Use Tax	Use Tax dollars
2012	150,318	10,622	7.10%	522,876
2013	154,243	12,974	8.40%	658,456
2014	149,298	12,847	8.60%	784,696

A 19% increase in Use Tax revenue even with a 2% decrease in reporting and over last year at this time.

Source: Vermont Department of Taxes