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JFO Estimates for Sales Tax ideas

1) Apply the sales tax to candy: \$2.9 million

- Estimate revised slightly downward to account for definitional concerns
 - How would candy be defined/Streamline issues?

2) Apply the sales tax to clothing priced \$150 or \$200 and above: \$6-8 million

- Based upon other states and the size of the luxury clothing market nationwide
- More-than-usual degree of uncertainty surrounding estimate

3) Apply the sales tax to software accessed remotely: \$5-6 million

- S.97 of 2015 estimate was \$2.5 million
 - Industry has grown substantially since 2015
- Compliance issues from 2015 less of an issue due to Wayfair decision