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National Stats on E-commerce from U.S. Census Bureau

	FY 2014 Est.	2010	2009	2008	2007	2006
<b>Total (In \$ billions)</b>	<b>4,199</b>	<b>4,129</b>	<b>3,546</b>	<b>3,774</b>	<b>3,395</b>	<b>2,972</b>
<b>B-to-B</b>	<b>3,768</b>	<b>3,705</b>	<b>3,181</b>	<b>3,482</b>	<b>3,130</b>	<b>2,761</b>
Manufacturing	2,322	2,283	1,892	2,171	1,879	1,567
Merchant Wholesale	1,446	1,422	1,289	1,311	1,251	1,194
Excluding MSBOs	847	833	758	739	705	639
<b>B-to-C</b>	<b>431</b>	<b>424</b>	<b>365</b>	<b>292</b>	<b>265</b>	<b>211</b>
Retail	172	169	145	142	137	107
<b>Business-to-Business E-Commerce (In \$ billions)</b>						
1 B2B e-commerce mfg + merchant wholesale, excluding MSBOs	3,768	3,705	3,181	3,482	3,130	2,761
2 Total B2B e-commerce—sales tax states	3,673	3,612	3,082	3,395	3,051	2,682
3 % Exempt B2B	0.75	0.75	0.75	0.75	0.75	0.75
4 Taxable B2B sales	918	903	770	849	763	673
5 B2B compliance rate	0.70	0.70	0.70	0.70	0.70	0.70
6 Taxable B2B sales with uncollected sales tax	276	271	231	255	229	202
7 Vermont share (GSP/GDP) (\$1000)	484,156.7	478,960.4	408,098.9	444,316.6	396,321.3	358,934.7
<b>Business-to-Consumer Retail E-Commerce</b>						
8 B2C total U.S. retail e-commerce (In \$ billions)	172	169	145	142	137	107
9 Total B2C retail e-commerce—sales tax states	168	165	141	138	134	104
10 Vermont share (based on share of population)	0.00201	0.002027	0.002025	0.002040	0.002057	0.002076
11 Vermont share B2C retail e-commerce (\$1000)	345,396.8	342,515.8	293,658.9	289,738.0	281,859.0	222,169.8
12 % Exempt (VT)	0.3	0.3	0.3	0.3	0.3	0.3
13 Taxable VT B2C e-commerce sales (\$1000)	241,777.8	239,761.1	205,561.2	202,816.5	197,301.3	155,518.9
14 Voluntary compliance rate	0.18	0.18	0.15	0.12	0.1	0.1
15 Taxable B2C e-commerce retail sales with uncollected S&U tax (\$1000)	198,257.8	196,604.1	174,727.0	178,478.6	177,571.2	139,967.0
16 Total taxable sales B2B + B2C retail	682,414,500	675,564,484	582,825,899	622,795,175	573,892,473	498,901,706
17 Estimated gross S&U tax revenue—mandatory collection; full implementation	40,944,870	40,533,869				
18 Small-seller exemption (\$500K in gross annual receipts—US)	(13,648,154)					
19 Vendor compensation	(5,500,000)					
20 Estimated revenue net of small seller exemption & vendor comp	21,796,716					
21 Fiscal year 2014 estimate*	\$ 3,600,000					

\* Assumptions for FY14 estimate:

Congress passes authorizing legislation in June 2013

VT passes necessary legislation in Jan. 2014 to conform to federal law

Collection authority commences on April 1, 2014—two months of new tax