



The Consumer Impact of the Marketplace Fairness Act

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About the National Taxpayers Union:

National Taxpayers Union (NTU) is the “Voice of America’s Taxpayers.” NTU mobilizes elected officials and the general public on behalf of tax relief and reform, lower and less wasteful spending, individual liberty, and free enterprise. Founded in 1969, NTU works at all levels for the day when every taxpaying citizen’s right to a limited government is among our nation’s highest democratic principles. NTU is a 501(c)(4) nonprofit, nonpartisan citizen group whose members work every day for lower taxes and smaller government at all levels.

About Andrew Chang & Company, LLC:

Based in Sacramento, California, Andrew Chang & Company provides economic and management consulting services to Fortune 1000 companies, government agencies, trade associations and non-profits throughout California and the nation. Our team of consultants is highly experienced with advanced policy, economic, business strategy and operations research and analysis. Andrew Chang & Company produces tangible results by leveraging best-in-class research and advanced analytics with unique insights, rooted in our hands-on experience with leading companies, government agencies and nonprofits and augmented by our network of subject matter experts.

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The Consumer Impact of the Marketplace Fairness Act

(Key Findings)

- Prior studies have estimated the magnitude of the increased tax burden that would follow the enactment of the Marketplace Fairness Act (MFA) at between \$3 billion and \$23 billion annually. Because the methodologies and assumptions of these studies vary widely, this assessment has separately considered each, resulting in an overall estimate of the potential household impact of MFA.
- Forecasts made by the National Conference of State Legislatures (NCSL), citing University of Tennessee estimates, predict that MFA would increase taxes paid by consumers by as much as \$340 billion over the next ten years. An increased tax burden of this order of magnitude would add significant economic drag on the national economy. Market evidence suggests online sales will grow faster than the overall economy, meaning that the drag from MFA on the national economy will become more significant over time.
- According to data presented by NCSL, MFA would increase the state and local sales tax burden by 5.9 percent on average. The highest increases would occur in the South and Southwest, with Louisiana experiencing an increased sales tax burden of over 16 percent. Residents in 46 states would see increases in their state and local tax burden.
- On the household level, a typical family that regularly shops online or via catalog would pay an additional \$360 in sales taxes in 2015. By way of comparison, this is as much as the average family spends annually on natural gas for heating and cooking. On the household level, just as in the aggregate, the increased tax burden will be greatest in the South and Southwest: the average household in Louisiana would see increased sales tax payments amounting to \$850 in 2015, while those in Nevada, California, New Mexico and Tennessee would see sales taxes payments increase between \$540 and \$620 in 2015.

The Consumer Impact of the Marketplace Fairness Act

1. Background

Analysis of the microeconomic and macroeconomic effects of the Marketplace Fairness Act (MFA) has lagged behind political activity aimed at its enactment. While supporters and opponents of this legislation disagree about its costs and benefits, both sides agree that were MFA to become law it would significantly increase sales tax collections throughout the United States. Given the scale of these planned tax burden increases -- estimates range from \$3 billion to \$23 billion per year -- it is important that policymakers have reliable data to assess not only the magnitude of the tax burden increases but also the as-yet unmeasured household impacts, the distributional consequences of increased reliance on regressive taxation, and the overall impacts on consumer spending, business activity, and the U.S. economy.

Despite the fact that MFA could authorize one of the largest tax burden increases in U.S. history, it appears that no studies have comprehensively analyzed the policy and economic implications of this legislation. At the same time, U.S. Senate Majority Leader Harry Reid has announced his intention to enact the MFA during the December 2014 "lame-duck" session of Congress, meaning that the economic impacts would be felt immediately, in 2015.

MFA would empower state governments to begin requiring out-of-state businesses to collect sales taxes on Internet and catalog purchases by in-state residents. For example, when a customer in New York makes an online purchase from a California retailer, the State of New York would now be able to require the California retailer to file and remit sales tax to New York. This is not the case today. MFA proponents argue that the additional tax collections the legislation would authorize will help struggling state and local governments, while benefitting in-state stores that compete with out-of-state retailers. Opponents hold that because the MFA would significantly increase taxes that consumers pay via a regressive sales tax approach, it could harm the economies of the states it purports to help; moreover, it would give state tax

collectors unprecedented new powers to extend their regulation beyond their borders and across the nation, imposing new compliance and audit requirements and hindering interstate commerce.

Beyond the direct economic impact of increased sales tax burdens on consumers, the MFA would impose new costs on businesses that could be passed along to consumers. Under the terms of the legislation, Internet and catalog retailers located in one state would have to administer sales taxes for nearly 10,000 separate jurisdictions. Since each state and sub-jurisdiction has its own tax definitions, rates, rules, holidays, and audit requirements, this compliance cost could be significant.

This assessment reviews the relevant studies that have been completed to provide an estimate of the household and state-by-state impact of allowing the MFA to become law. Because the methodologies and assumptions of these studies vary widely, this assessment has separately considered each. We present an overall estimate of the household, state, and national tax burden increases that will follow from MFA, were it to become law. This work is intended to make a positive contribution to the policy debate, by providing a better understanding of the economic impacts of MFA on the nation, regional economies, households and individual consumers in the United States.

Andrew Chang & Company, LLC prepared this report at the request of National Taxpayers Union, and we were compensated for doing so. The views expressed in the report are the product of independent and objective analysis, and do not necessarily reflect the views of National Taxpayers Union.

2. Survey of Current Literature

Table 2-1 summarizes the two studies that are most relevant to the MFA policy debate.

Table 2-1
Summary of Studies Pertaining to MFA

Study	"State and Local Government Sales Tax Revenue Losses from Electronic Commerce" (University of Tennessee)	"Uncollected Sales Taxes on Electronic Commerce: A Reality Check" (Navigant Consulting)
Scope	- Remote e-commerce business to consumer and business to business transactions - Study findings released by the National Conference of State Legislatures also included remote non-electronic state and local sales and use tax revenue lost in 2012 - State and local sales and use tax - Projections from 2007-2012	- Remote e-commerce business to consumer transactions - State and local sales and use tax - Projections from 2008-2012
Key Findings	- Study findings released by the National Conference of State Legislatures included a projected \$23.3 billion in total remote e-commerce and non-electronic state and local sales and use tax revenue lost in 2012 - Projected total state and local sales and use tax revenue losses from remote e-commerce sales of \$7.7 billion in 2008 and \$12.6 billion in 2012 - Projected total revenue loss from 2007-2012 of \$52.2 billion, annual average of \$9.8 billion - Business to business e-commerce transactions represent 93% of e-commerce sales; 13% of those transactions are taxable	- Projected total state and local sales and use tax revenue losses from remote e-commerce sales of \$3.9 billion in 2008 and \$4.8 billion in 2012 - Projected total revenue loss from 2008-2012 of \$21.2 billion, annual average of \$4.2 billion - If small businesses were exempt from MFA, collectable revenue was estimated at \$2.5 billion in 2008 and \$3.0 billion in 2012 - Does not count business to business transactions as Census Bureau's business to consumer estimates count all retail e-commerce, including retail e-commerce business to business sales
Comments	Does not count business to business transactions as Census Bureau's business to consumer estimates count all retail e-commerce, including retail e-commerce business to business sales	- Study largely contradicts the Tennessee study and its findings - Does not include non-electronic remote sales as is covered by MFA

While estimates in the extant studies vary, there is general agreement that the Marketplace Fairness Act will initially raise taxes on consumers in the range of \$3 billion¹ to \$23 billion² per year, with the impact growing thereafter. The two studies we have found to be most useful in

¹ Eisenach, Jeffrey A., Robert E. Litan. "Uncollected Sales Taxes on Electronic Commerce: A Reality Check." Navigant Consulting, February 2010.

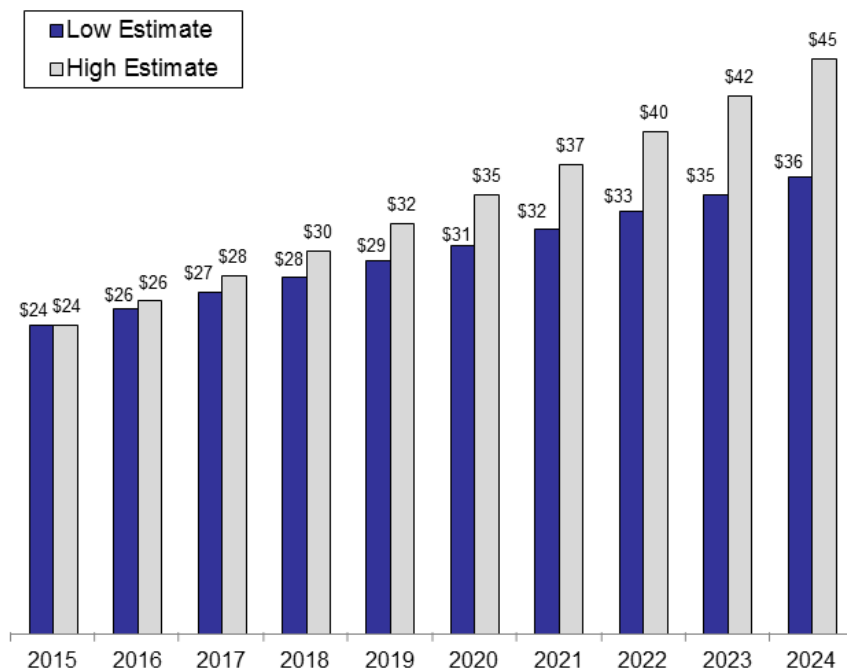
² Griffin, Jonathan, James Ward. "Collecting E-Commerce Taxes: E-Fairness Legislation." National Conference of State Legislatures, February 2014. <http://www.ncsl.org/research/fiscal-policy/collecting-ecommerce-taxes-an-interactive-map.aspx>.

our evaluation are those by Navigant Consulting and the University of Tennessee. The study performed by Navigant Consulting only accounts for remote Internet sales, whereas the University of Tennessee study more fully accounts for remote sales by including mail orders, telephone orders and sales across state lines by unregistered businesses. However, as noted in Table 2-1, the University of Tennessee study may have inappropriately overstated business-to-business transactions for the purposes of evaluating the MFA. Despite this potentially significant shortcoming, this study will focus on the estimates provided by the University of Tennessee because the scoping is the most comprehensive and is most similar to that proposed by the MFA. Moreover, the University of Tennessee study as depicted by the National Conference of State Legislatures (NCSL) estimate appears to be the most prominent estimate currently pertaining to the policy debate. NCSL is a leading proponent of MFA.

3. The Consumer Impact of the MFA

Based on the University of Tennessee findings, the Marketplace Fairness Act would increase the tax burden on American household by up to \$340 billion over the next year as shown in Figure 3-1.

Figure 3-1
Total Additional MFA Sales Tax Revenue Paid by Consumers
(\$Billion)



NOTES: (1) Low estimate projected by factoring total cost of remote spend as estimated by the University of Tennessee and as reported by the National Conference of State Legislatures with the Gross Domestic Product Growth rate as reported by the Congressional Budget Office.
(2) High estimate projected by factoring total cost of remote spend as estimated by the University of Tennessee and as reported by the National Conference of State Legislatures with the most current online sales growth as reported by Forrester Research.

The University of Tennessee study found that the potential increased tax burden of the MFA on American households would be \$24 billion or 5.9 percent in 2012, nationwide.³

³ Griffin, 2014.

Our low growth forecast of the MFA sales tax burden is based on the latest Congressional Budget Office's estimate of Gross Domestic Product.⁴ This estimate should be considered very conservative given that online sales are reportedly growing at a faster rate than GDP. Our high estimate is based on Forrester Research's most current estimate of online sales.⁵ Because Forrester estimates growth only to 2017, we estimated growth between 2017 and 2024 at a year-on-year rate of 7 percent, the growth rate reported for 2017. This should be considered a high rate of growth as year-on-year growth appears to be slowing in outer years. By 2024, the low estimate results in a projection of \$36 billion and the high estimate results in a projected increased tax burden of \$45 billion. The variation between the high and low estimate is perceived to be adequate enough to provide policymakers with adequate guidance to inform the decision making process.

Based on these projections, we estimate that MFA would increase the sales tax burden to American households between \$300 billion and \$340 billion between 2015 and 2024. The annual average ranges between \$30 billion and \$34 billion. To put it into perspective \$30 billion is larger than the annual budgets of 43 states.⁶

Table 3-1 provides estimates of consumer sales tax burden by state for 2015. MFA would lead to a 5.9 percent average nationwide increase in state and local sales tax collections. MFA would increase the amount of state and local sales taxes paid by between 1.2 percent and 16.2 percent in states with sales taxes.

⁴ "The Budget and Economic Outlook: 2014 to 2024." Congressional Budget Office, February 2014. <http://www.cbo.gov/publication/45010>.

⁵ "US Online Retail Sales to Reach \$370 Billion by 2017." Forrester, March 2013. <https://www.forrester.com/US+Online+Retail+Sales+To+Reach+370+Billion+By+2017/-/E-PRE4764>.

⁶ "The Fiscal Survey of States." The National Association of State Budget Officers, 2014. http://www.nasbo.org/sites/default/files/NASBO%20Fiscal%20Survey_July_17_2014.pdf.

Table 3-1
2015 Sales Tax Burden for State Consumers

State	Baseline State & Local Sales Tax (2015) ⁷	Est. MFA State & Local Sales Tax (2015) ⁸	Percent Increase
Alabama	\$4,915,186,180	\$363,085,438	7.4%
Alaska	\$260,604,192	\$3,170,007	1.2%
Arizona	\$8,569,000,292	\$739,911,267	8.6%
Arkansas	\$4,196,634,226	\$246,744,127	5.9%
California	\$50,196,874,319	\$4,343,300,121	8.7%
Colorado	\$4,468,468,207	\$368,127,801	8.2%
Connecticut	\$7,044,818,795	\$159,093,797	2.3%
Delaware	\$508,709,958	-	0.0%
Florida	\$29,785,987,010	\$1,549,188,801	5.2%
Georgia	\$7,735,473,259	\$874,587,431	11.3%
Hawaii	\$4,105,811,286	\$127,923,004	3.1%
Idaho	\$1,851,552,553	\$107,672,826	5.8%
Illinois	\$15,354,936,691	\$1,105,593,428	7.2%
Indiana	\$10,753,126,879	\$416,423,864	3.9%
Iowa	\$3,768,313,060	\$189,003,518	5.0%
Kansas	\$3,908,150,296	\$291,550,617	7.5%
Kentucky	\$5,336,061,543	\$234,394,365	4.4%
Louisiana	\$5,194,251,916	\$843,994,968	16.2%
Maine	\$1,858,447,048	\$68,319,325	3.7%
Maryland	\$7,671,389,850	\$392,540,627	5.1%
Massachusetts	\$7,784,447,877	\$279,833,663	3.6%
Michigan	\$12,809,608,722	\$301,710,481	2.4%
Minnesota	\$8,655,739,578	\$475,315,301	5.5%
Mississippi	\$4,773,097,766	\$316,675,201	6.6%
Missouri	\$5,002,547,777	\$449,183,126	9.0%
Montana	\$583,636,821	-	0.0%
Nebraska	\$2,295,020,100	\$123,263,580	5.4%
Nevada	\$5,709,768,660	\$360,150,572	6.3%
New Hampshire	\$987,020,653	-	0.0%
New Jersey	\$12,736,630,234	\$431,639,906	3.4%
New Mexico	\$2,768,683,301	\$256,849,220	9.3%
New York	\$24,242,447,417	\$1,844,972,608	7.6%
North Carolina	\$10,143,059,593	\$455,787,938	4.5%
North Dakota	\$1,841,285,466	\$32,654,847	1.8%
Ohio	\$14,238,021,159	\$656,363,867	4.6%
Oklahoma	\$4,018,344,230	\$309,431,228	7.7%
Oregon	\$1,429,713,443	-	0.0%
Pennsylvania	\$17,861,472,553	\$737,419,192	4.1%
Rhode Island	\$1,583,366,818	\$73,545,937	4.6%
South Carolina	\$4,674,622,280	\$265,516,416	5.7%
South Dakota	\$1,282,484,699	\$63,512,103	5.0%
Tennessee	\$9,531,146,257	\$781,523,232	8.2%
Texas	\$41,011,526,203	\$1,855,541,809	4.5%
Utah	\$2,860,871,985	\$188,634,309	6.6%
Vermont	\$1,026,631,370	\$46,735,269	4.6%
Virginia	\$6,466,046,649	\$441,310,311	6.8%
Washington	\$15,293,785,244	\$564,850,240	3.7%
West Virginia	\$2,692,863,693	\$107,843,777	4.0%
Wisconsin	\$7,401,335,094	\$301,764,541	4.1%
Wyoming	\$862,868,576	\$64,501,803	7.5%

⁷ O'Sullivan, Sheila, Lynly Lumibao, Russell Pustejovsky, Tiffany Hill, and Jesse Willhide. "State Government Tax Collections Summary Report: 2012," April 2013. <http://www2.census.gov/govs/statetax/2012stcreport.pdf>.

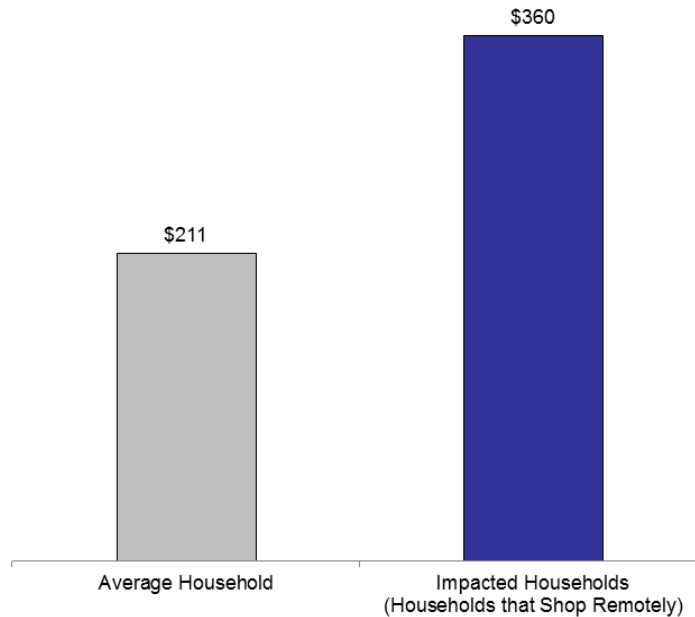
⁸ University of Tennessee figures, forecasted to 2015.

States with high sales tax rates and high remote shopping rates would bear the greatest burden of the MFA. The MFA tax burden increase is significant in most states:

- In Arizona the MFA would effectively overturn the voters' 2012 decision to allow the 2010 temporary sales tax to expire.
- Colorado's sales tax burden would increase by 8.2 percent, similar to a bump in Colorado University tuition families swallowed in 2013-2014.
- Illinois' families and businesses were saddled with the state's largest tax increase in history in 2011, increasing income and corporate taxes by nearly \$8 billion annually. The MFA would increase the sales tax burden also, by an additional \$1.1 billion annually, in a state with high unemployment (6.7 percent).
- Nevada's \$360 million tax burden increase imposed by MFA would be the equivalent of the second largest increase in the state's history.
- Ohio recently raised its sales tax, increasing the burden on taxpayers by \$5.2 billion over three years. The MFA would increase this hit by nearly 50 percent.
- Wisconsin families and businesses received a \$541 million tax cut in 2014, reflecting the state's healthy surplus. The MFA's added costs to taxpayers would wipe out most of the tax cut while shifting the burden to lower-income residents.
- For states that do not have a state sales tax, like New Hampshire, Delaware, Montana and Oregon, MFA would impose significant new costs on their local businesses without creating any new revenues for their states.

MFA will also significantly impact households. Figure 3-2 exhibits the national household average of MFA.

Figure 3-2
Household Impact of MFA
(2015)



If the MFA tax burden were borne equally by all American households, each would pay an additional \$211 in 2015. This impact may vary dramatically from household to household as many households never shop remotely. The average household that shops remotely will see its state and local tax burden increase by \$360 per year. To put this into perspective, that is as much as the average household spends annually on natural gas for heating and cooking every year.⁹

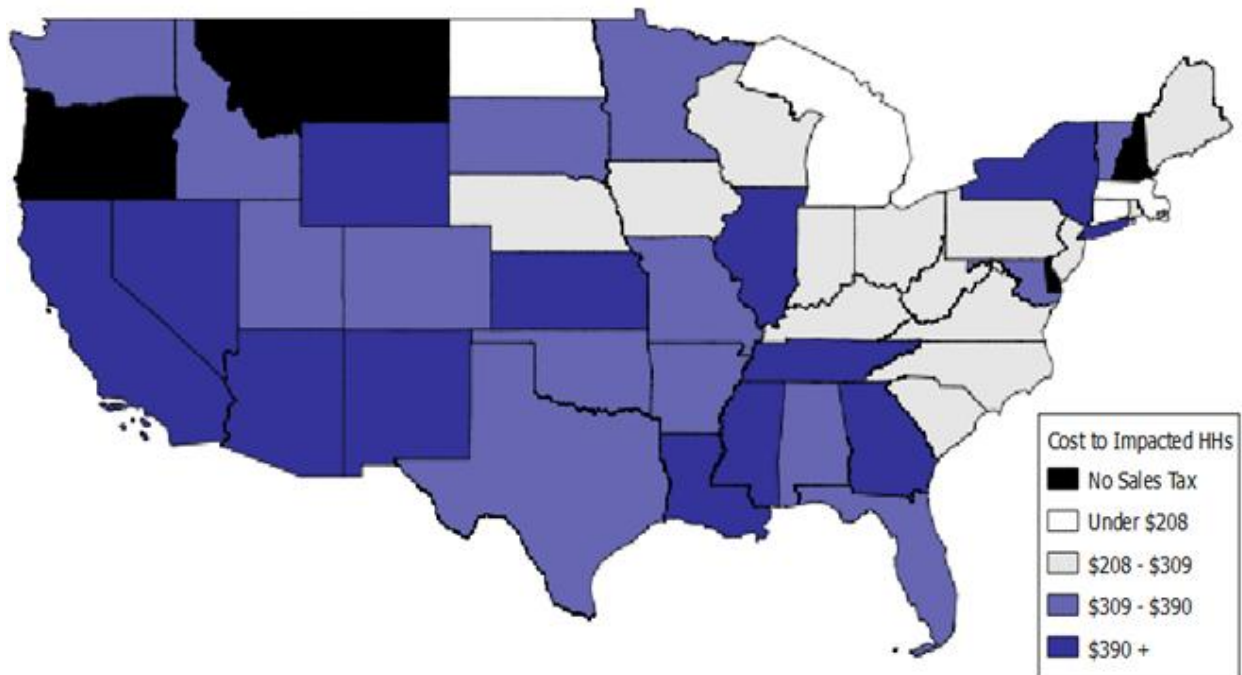
It should be noted that most economists agree that increasing sales tax burden would negatively impact the poor. Though we have not studied the issue in depth, there is a strong regressive element of the MFA that should be further examined.

Also, high propensity remote shoppers in states with high sales tax rates will bear a disproportionate share of the MFA. This may include households that leverage the Internet to obtain lower cost goods and households with working parents who are not able to shop during normal business hours. This should also be further studied.

⁹ "Consumer Expenditure Survey." Bureau of Labor Statistics, September 2014. <http://www.bls.gov/cex/>.

It should also be noted that MFA tax burdens will vary significantly by state. Households in the South and Southwest will bear the greatest burden from the MFA as shown in Figure 3-3.

Figure 3-3
MFA Tax Burden by State
Impacted Households
(2015)



Nationally, the average impacted household will pay \$360 in 2015 as a result of MFA. This burden is expected to grow at a rate outpacing inflation as a result of the increased growth of remote purchasing. These increases vary greatly based on current state tax rates and the amount of online and remote shopping households do in that state. Generally states in the South and Southwest will see the highest increase.

- Impacted households in Louisiana will pay added state and local sales taxes amounting to almost \$850 in 2015.
- Impacted households in Senator Reid's home state of Nevada will pay additional sales taxes of \$620.

- Impacted households in California will pay additional sales taxes of \$595.
- Impacted households in New Mexico will pay additional sales taxes of \$574.
- Impacted households in Tennessee will pay additional sales taxes amounting to \$541.

Though it is beyond the scope of this study, there are a number of other consumer and market effects that policymakers should consider in order to fully evaluate the impact of the MFA:

- Are there additional distributional impacts of the MFA? How does MFA impact different age and income groups?
- How will consumers react to the heavier tax burden? How much will overall spending be curbed as a result of the MFA?
- How will the market and businesses react to the MFA? What are the additional administrative costs to businesses associated with implementing the MFA? How will costs be passed on to consumers or otherwise mitigated?
- What is the overall impact on the economy? What is the impact to different businesses? What type of jobs will be most impacted?

4. Conclusion

Based upon our review, we find the likely magnitude of the increased tax burden that will follow enactment of MFA, were it to become law in December 2014, would be \$23 billion in 2015. Forecasts made by the National Conference of State Legislatures (NCSL), citing University of Tennessee estimates, predict that MFA will increase taxes on consumers by as much as \$340 billion over the next ten years. An increase to the tax burden of this order of magnitude would add significant drag on the national economy. Moreover, because market evidence suggests online sales will grow faster than the overall economy, the drag from MFA on the national economy will become more significant over time.

NCSL predicts that MFA will increase state and local sales taxes on consumers by as much as 16 percent. Residents in 46 states will see their taxes increase. On the household level, a typical family that regularly shops online or via catalogs would pay increased taxes of \$360 in 2015. To put this into perspective, this is the same amount the average family spends on natural gas for heating and cooking every year.

There are a number of other policy issues that remain to be addressed regarding the economic impact of MFA, including the distributional impacts of such a significant increase in a regressive tax; the extent of the negative effect on economic growth from a net reduction in consumer spending; dynamic reactions by market actors to the higher taxes and higher compliance burdens imposed by MFA; and the mechanisms by which costs will be passed on to consumers or otherwise mitigated.

Despite its obvious economic impacts, it appears that no study has comprehensively examined the policy and economic implications of the MFA. Beyond assessing the scale of the increased tax burden on consumers that will follow the enactment of MFA, important further questions remain that merit serious economic analysis. In particular, because additional tax burdens on consumers of this order of magnitude will directly impact the net amount of

consumer spending, the as-yet unmeasured distributional and macroeconomic effects will be significant. Questions that remain to be addressed include:

- How will consumers react to the heavier tax burdens? How much will overall consumer spending be curbed as a result of the MFA?
- What are the additional distributional impacts of the MFA? How does MFA impact different income groups? How will the regressive character of the sales tax impact income inequality?
- What second-order effects will occur – for example, how will the market and businesses react to the MFA? How will the additional administrative costs to businesses associated with implementing the MFA affect business income, job creation, and productivity? How will costs be passed on to consumers or otherwise mitigated?
- What is the overall impact on the economy? What is the impact to different industries? What type of jobs will be most impacted?

Appendix A

MFA Average Household Impact

State	MFA State & Local Sales Tax (2015)	Number of Households	MFA Tax Per Household
Alabama	\$363,085,438	1,837,576	\$198
Alaska	\$3,170,007	252,991	\$13
Arizona	\$739,911,267	2,357,158	\$314
Arkansas	\$246,744,127	1,128,797	\$219
California	\$4,343,300,121	12,466,331	\$348
Colorado	\$368,127,801	1,962,753	\$188
Connecticut	\$159,093,797	1,360,184	\$117
Delaware	-	334,076	-
Florida	\$1,549,188,801	7,147,013	\$217
Georgia	\$874,587,431	3,508,477	\$249
Hawaii	\$127,923,004	447,453	\$286
Idaho	\$107,672,826	577,648	\$186
Illinois	\$1,105,593,428	4,774,275	\$232
Indiana	\$416,423,864	2,478,846	\$168
Iowa	\$189,003,518	1,223,509	\$154
Kansas	\$291,550,617	1,109,391	\$263
Kentucky	\$234,394,365	1,691,716	\$139
Louisiana	\$843,994,968	1,696,499	\$497
Maine	\$68,319,325	553,208	\$123
Maryland	\$392,540,627	2,138,806	\$184
Massachusetts	\$279,833,663	2,525,694	\$111
Michigan	\$301,710,481	3,818,931	\$79
Minnesota	\$475,315,301	2,101,875	\$226
Mississippi	\$316,675,201	1,087,791	\$291
Missouri	\$449,183,126	2,358,270	\$190
Montana	-	405,508	-
Nebraska	\$123,263,580	721,026	\$171
Nevada	\$360,150,572	992,896	\$363
New Hampshire	-	516,845	-
New Jersey	\$431,639,906	3,186,878	\$135
New Mexico	\$256,849,220	763,844	\$336
New York	\$1,844,972,608	7,230,896	\$255
North Carolina	\$455,787,938	3,693,221	\$123
North Dakota	\$32,654,847	282,667	\$116
Ohio	\$656,363,867	4,555,709	\$144
Oklahoma	\$309,431,228	1,439,292	\$215
Oregon	-	1,512,718	-
Pennsylvania	\$737,419,192	4,959,633	\$149
Rhode Island	\$73,545,937	410,639	\$179
South Carolina	\$265,516,416	1,768,255	\$150
South Dakota	\$63,512,103	320,467	\$198
Tennessee	\$781,523,232	2,468,841	\$317
Texas	\$1,855,541,809	8,782,598	\$211
Utah	\$188,634,309	880,873	\$214
Vermont	\$46,735,269	256,830	\$182
Virginia	\$441,310,311	3,006,219	\$147
Washington	\$564,850,240	2,619,995	\$216
West Virginia	\$107,843,777	742,674	\$145
Wisconsin	\$301,764,541	2,286,339	\$132
Wyoming	\$64,501,803	221,479	\$291

Appendix B

MFA Remote Buying Household Impact

State	MFA State & Local Sales Tax (2015)	Number of Households	MFA Tax Per Household
Alabama	\$363,085,438	1,075,920	\$338
Alaska	\$3,170,007	148,129	\$22
Arizona	\$739,911,267	1,380,141	\$536
Arkansas	\$246,744,127	660,923	\$374
California	\$4,343,300,121	7,299,169	\$594
Colorado	\$368,127,801	1,149,213	\$321
Connecticut	\$159,093,797	796,402	\$200
Delaware	-	195,605	-
Florida	\$1,549,188,801	4,184,652	\$371
Georgia	\$874,587,431	2,054,250	\$425
Hawaii	\$127,923,004	261,988	\$488
Idaho	\$107,672,826	338,219	\$318
Illinois	\$1,105,593,428	2,795,389	\$396
Indiana	\$416,423,864	1,451,391	\$287
Iowa	\$189,003,518	716,377	\$263
Kansas	\$291,550,617	649,560	\$449
Kentucky	\$234,394,365	990,518	\$237
Louisiana	\$843,994,968	993,318	\$849
Maine	\$68,319,325	323,909	\$210
Maryland	\$392,540,627	1,252,294	\$314
Massachusetts	\$279,833,663	1,478,821	\$190
Michigan	\$301,710,481	2,236,025	\$135
Minnesota	\$475,315,301	1,230,670	\$386
Mississippi	\$316,675,201	636,913	\$497
Missouri	\$449,183,126	1,380,792	\$325
Montana	-	237,429	-
Nebraska	\$123,263,580	422,168	\$292
Nevada	\$360,150,572	581,351	\$620
New Hampshire	-	302,618	-
New Jersey	\$431,639,906	1,865,951	\$231
New Mexico	\$256,849,220	447,239	\$574
New York	\$1,844,972,608	4,233,766	\$436
North Carolina	\$455,787,938	2,162,420	\$210
North Dakota	\$32,654,847	165,505	\$198
Ohio	\$656,363,867	2,667,416	\$246
Oklahoma	\$309,431,228	842,721	\$367
Oregon	-	885,712	-
Pennsylvania	\$737,419,192	2,903,918	\$254
Rhode Island	\$73,545,937	240,433	\$306
South Carolina	\$265,516,416	1,035,332	\$256
South Dakota	\$63,512,103	187,637	\$338
Tennessee	\$781,523,232	1,445,533	\$541
Texas	\$1,855,541,809	5,142,304	\$360
Utah	\$188,634,309	515,760	\$365
Vermont	\$46,735,269	150,377	\$311
Virginia	\$441,310,311	1,760,173	\$251
Washington	\$564,850,240	1,534,035	\$369
West Virginia	\$107,843,777	434,844	\$248
Wisconsin	\$301,764,541	1,338,676	\$225
Wyoming	\$64,501,803	129,678	\$497

Appendix C

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