



## Poll: Strong Opposition to Internet Sales Tax Schemes Across Partisan, Ideological Lines

For Immediate Release  
 Contact: Kevin Glass, (703) 299-8670

National Taxpayers Union  
 March 14, 2018

A new poll from the National Taxpayers Union has found that strong majorities across party lines oppose new internet sales tax laws that would cause online shoppers to pay more for goods they buy every day. This poll comes as legislators on Capitol Hill are considering the addition of bills like the [Remote Transactions Parity Act](#) or Marketplace Fairness Act to omnibus funding legislation. These misguided bills would massively increase state governments’ power to tax across borders and damage interstate commerce. These results are from a survey of 2,000 likely voters conducted March 7-10, 2018, by Fabrizio-Ward for the National Taxpayers Union.

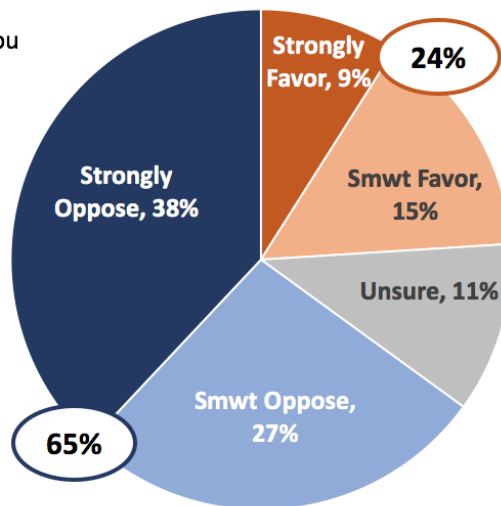
**65 percent of likely 2018 voters are against the kinds of online sales tax regimes that are currently under consideration in Congress and by the Supreme Court.** These represent strong majorities across party lines – Democrats, Republicans, and independents are all against new sales taxes for online purchases by more than sixty percent for every group.

### Online Sales Tax

FabrizioWard+

Q: Do you favor or oppose a sales tax in your state on items purchased online even if the store or individual you buy from is not located in your state?

	Favor	Oppose	Strongly Oppose
OVERALL	24	65	38
Republicans (n800)	24	66	40
Independents (n256)	22	68	40
Democrats (n940)	25	63	36
Conservatives (n670)	20	70	45
Moderates (n736)	22	67	37
Liberals (n592)	32	56	32
“10” Interest (n858)	26	65	45



The poll also measured Americans’ support for these new online sales taxes by how motivated they are to vote in the 2018 midterm election. “10” interest voters – those most likely to vote –

tracked with the population as a whole in opposing new sales taxes by 65 percent, but did so with the highest “strongly oppose” numbers of any cohort at 45 percent.

Available public polling has consistently found large majorities against new internet sales tax legislation. A Rasmussen poll in [September 2017 found a 66% majority against online sales taxes](#), while a [Gallup poll in 2013](#) found 57% of respondents would be against expanded online sales taxes. NTU has previously conducted polling in conjunction with the R Street Institute and Mercury in [2013](#) on online sales taxes, again finding strong majorities in opposition.

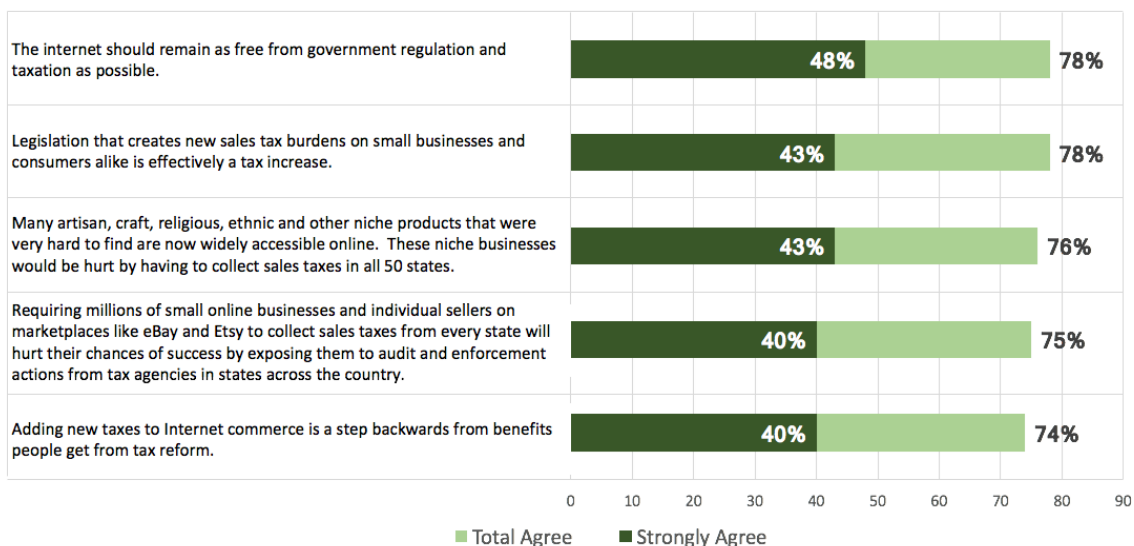
In addition to legislation currently under consideration in Congress, the Supreme Court is preparing to hear arguments in *South Dakota v. Wayfair*, concerning a South Dakota law in which the state gave itself the power to collect sales taxes from sellers both large and small, regardless whether they have any presence in the state. South Dakota’s expansion of its taxing authority challenges decades of Supreme Court precedent and threatens to upend internet commerce nationwide.

Further results indicate that voters aren’t likely to be fooled by how the new taxes are structured – more than three-quarters of voters agree with the statement that creating new sales tax burdens on businesses is effectively a tax increase, and that adding tax reporting complexity to independent marketplaces like eBay and Etsy would be harmful to small businesses. Crucially, voters also report that new internet sales tax legislation would undermine the benefits of the major tax reform package just passed by Congress.

## Online Sales Tax Attitudes

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Q: Please indicate how much you agree or disagree with each of the next few statements about this proposed law.



Below is the memorandum prepared by Fabrizio-Ward for the National Taxpayers Union, containing the poll questions and results. Full crosstabs can be found at [NTU.org](http://NTU.org).

## MEMORANDUM



To: National Taxpayers Union

From: Bob Ward, Partner

Date: March 12, 2018

Re: National Survey Of Likely Voters

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Fabrizio Ward is pleased to present the results of national online survey of 2,000 likely voters conducted on behalf of the National Taxpayers Union. The survey was conducted March 7-10, 2018, and is representative of the likely 2018 electorate.

### E-Commerce Sales Tax

Nearly two-thirds of likely 2018 voters oppose a sales tax on online items regardless if the seller is from the same state as the buyer or not. This is according to a new national opinion survey of 2,000 likely voters nationwide. These results closely track a Rasmussen national survey from September 2017<sup>1</sup>.

Opposition to the online sales tax is broadly bipartisan and crosses the ideological spectrum. More than 60% of Republicans, Independents and Democrats each express opposition to the online sales tax. And while more than two-thirds of conservatives and moderates oppose the tax, even a majority of liberals oppose it.

The intensity of opposition – those who say they strongly oppose the sales tax for online purchases – is highest among those expressing the highest interest in voting in this mid-term election (“10” interest in a scale of 0-10). Interestingly, “10” voters (43% Democratic) are 5 points more Democratic than voters whose interest is less than 10 (38% Democratic).

***Do you favor or oppose a sales tax in your state on items purchased online even if the store or individual you buy from is not located in your state?***

	Total	GOP	Independent	Dem	Conservative	Moderate	Liberal	“10” Interest
N Size	2,000	800	256	940	670	736	592	858
<b>Favor</b>	<b>24%</b>	<b>24%</b>	<b>22%</b>	<b>25%</b>	<b>20%</b>	<b>22%</b>	<b>32%</b>	<b>26%</b>
<b>Oppose</b>	<b>65%</b>	<b>66%</b>	<b>68%</b>	<b>63%</b>	<b>70%</b>	<b>67%</b>	<b>56%</b>	<b>65%</b>
<i>Strongly Oppose</i>	<i>38%</i>	<i>40%</i>	<i>40%</i>	<i>36%</i>	<i>45%</i>	<i>37%</i>	<i>32%</i>	<i>45%</i>

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<sup>1</sup> Rasmussen Reports, September 6-7, 2017, “Do you favor or oppose a sales tax in your state on items purchased online even if the store you buy from is not located in your state?” 66% oppose a sales tax in their state on items purchased online, even if the store they buy from is not in their state; 21% favor an internet sales tax, while 13% are not sure.

## Tax Increase

Consistent with the opposition to the internet sales tax is the substantial majority of voters (78%) who agree that the internet should be free from as much government regulation and taxation as possible. This level of agreement is five points higher than the results of a national poll released by NTU in 2013, where 73% of voters agreed with the statement<sup>2</sup>. Most voters view the online sales tax as a tax increase and view it as a step backwards from tax reform. Each of these points enjoy broad bipartisan agreement.

***“The internet should remain as free from government regulation and taxation as possible.” Please indicate how much you agree or disagree.***

	Total	GOP	Independent	Dem	Conservative	Moderate	Liberal	“10” Interest
N Size	2,000	800	256	940	670	736	592	858
<b>Agree</b>	<b>78%</b>	<b>79%</b>	<b>78%</b>	<b>78%</b>	<b>80%</b>	<b>79%</b>	<b>77%</b>	<b>81%</b>
<i>Strongly Agree</i>	48%	47%	52%	49%	52%	48%	45%	58%

***“Legislation that creates new sales tax burdens on small businesses and consumers alike is effectively a tax increase.” Please indicate how much you agree or disagree.***

	Total	GOP	Independent	Dem	Conservative	Moderate	Liberal	“10” Interest
N Size	2,000	800	256	940	670	736	592	858
<b>Agree</b>	<b>78%</b>	<b>78%</b>	<b>74%</b>	<b>79%</b>	<b>79%</b>	<b>76%</b>	<b>78%</b>	<b>83%</b>
<i>Strongly Agree</i>	43%	44%	49%	41%	48%	40%	41%	55%

***“Adding new taxes to Internet commerce is a step backwards from benefits people get from tax reform.” Please indicate how much you agree or disagree.***

	Total	GOP	Independent	Dem	Conservative	Moderate	Liberal	“10” Interest
N Size	2,000	800	256	940	670	736	592	858
<b>Agree</b>	<b>74%</b>	<b>75%</b>	<b>76%</b>	<b>73%</b>	<b>76%</b>	<b>73%</b>	<b>74%</b>	<b>79%</b>
<i>Strongly Agree</i>	40%	41%	47%	38%	43%	39%	39%	53%

<sup>2</sup> <http://www.rstreet.org/wp-content/uploads/2013/09/Internet-Sales-Tax-Is-Congress-Listening.pdf> (page 14)

## Hurts Independent Merchants

Large majorities of likely voters see the harm an online sales tax would have on the more innovative sectors of today's e-commerce. Whether it is niche and artisan merchants that have found new and wider markets through sites like Etsy, or the individual sellers using online garage sales platforms like eBay, more than three-in-four voters from each political background, Republicans, Democrats or Independents, agree these microbusinesses will be harmed by enforcing sales tax collection from all 51 state jurisdictions. The intensity of that agreement is strongest among those voters most interested in the mid-term election – those who rate their interest s “10” on 0-10 scale.

***“Many artisan, craft, religious, ethnic and other niche products that were very hard to find are now widely accessible online. These niche businesses would be hurt by having to collect sales taxes in all 50 states.” Please indicate how much you agree or disagree.***

	Total	GOP	Independent	Dem	Conservative	Moderate	Liberal	“10” Interest
N Size	2,000	800	256	940	670	736	592	858
<b>Agree</b>	<b>76%</b>	<b>75%</b>	<b>76%</b>	<b>76%</b>	<b>77%</b>	<b>74%</b>	<b>76%</b>	<b>81%</b>
<i>Strongly Agree</i>	43%	41%	44%	44%	46%	38%	44%	54%

***“Requiring millions of small online businesses and individual sellers on marketplaces like eBay and Etsy to collect sales taxes from every state will hurt their chances of success by exposing them to audit and enforcement actions from tax agencies in states across the country.” Please indicate how much you agree or disagree.***

	Total	GOP	Independent	Dem	Conservative	Moderate	Liberal	“10” Interest
N Size	2,000	800	256	940	670	736	592	858
<b>Agree</b>	<b>75%</b>	<b>75%</b>	<b>79%</b>	<b>74%</b>	<b>76%</b>	<b>76%</b>	<b>74%</b>	<b>79%</b>
<i>Strongly Agree</i>	40%	40%	47%	39%	44%	37%	41%	50%

## Survey Questions

[STATE] In which state do you live? [DROPDOWN MENU OF STATES]

<b>Northeast</b>	<b>18</b>
<i>New England</i>	4
<i>Mid Atlantic</i>	14
<b>South</b>	<b>37</b>
<i>South Atlantic</i>	22
<i>East South Central</i>	5
<i>West South Central</i>	9
<b>Midwest</b>	<b>23</b>
<i>East North Central</i>	17
<i>West North Central</i>	6
<b>West</b>	<b>22</b>
<i>Mountain</i>	7
<i>Pacific</i>	15

[REGIS] Are you registered to vote in [STATE]?

Yes (CONTINUE)	100
No (TERMINATE)	-

[LIKELY] How likely is it that you will vote in November's election for United States Congress? Would you say you will... (ROTATE 1-5; 5-1)

Definitely vote (CONTINUE)	79
Probably vote (CONTINUE)	21
Be a 50-50 chance to vote (TERMINATE)	-
Probably NOT vote (TERMINATE)	-
Definitely NOT vote (TERMINATE)	-
Prefer not to say (SHOW IF NULL) (TERMINATE)	-

[GENDER] Please indicate your gender.

Male	48
Female	52
Other (IF NULL)	-

[AGE] In what year were you born?

8-34	23
35-44	16
45-54	18
55-64	24
65+	20

[HISP] Are you from a Latino or Hispanic background?

**IF SAID "NO" OR "DK/REFUSED":**

[RACE] What is your main racial background?

White	72
African American/Black	12
Hispanic or Latino	10
Asian American	3
Other	3
Prefer not to say (IF NULL)	*

[PARTY] With which political party are you affiliated? (ROTATE 1-2)

**[IF INDEPENDENT IN PREVIOUS Q, ASK:]**

Do you think of yourself closer to (ROTATE 1-2 as previous) the Republican Party or the Democratic Party?

<b>REPUBLICAN</b>	<b>40</b>
-Republican	33
-Closer to Republican Party	7
<b>DEMOCRAT</b>	<b>47</b>
-Democrat	40
-Closer to Democratic Party	7
<b>INDEPENDENT</b>	<b>13</b>
-Pure Independent	11
-Something Else	2
Prefer not to say (IF NULL)	*

[EDUC] Which of these best describes your highest level of education?

Less than a high school diploma	1
High school diploma	18
Some College	22
Two Year College Graduate/Associate's Degree	12
Four Year College Graduate/Bachelor's Degree	27
Postgraduate Study or Degree	20
Prefer not to say (IF NULL)	-

[TAX] Do you favor or oppose a sales tax in your state on items purchased online even if the store or individual you buy from is not located in your state? (ROTATE 1-4; 4-1)

<b>TOTAL FAVOR</b>	<b>24</b>
<b>TOTAL OPPOSE</b>	<b>65</b>
Strongly Favor	9
Somewhat Favor	15
Somewhat Oppose	27
Strongly Oppose	38
Unsure	11

[STMT] Please indicate how much you agree or disagree with each of the next few statements about this proposed law.

	RANDOMIZE	Total Agree	Total Disagree	Strongly Agree	Somewhat Agree	Somewhat Disagree	Strongly Disagree	Unsure
a.	Many artisan, craft, religious, ethnic and other niche products that were very hard to find are now widely accessible online. These niche businesses would be hurt by having to collect sales taxes in all 50 states.	76	17	43	33	12	5	7
b.	The internet should remain as free from government regulation and taxation as possible.	78	16	48	30	11	5	6
c.	Legislation that creates new sales tax burdens on small businesses and consumers alike is effectively a tax increase.	78	16	43	35	10	6	6
d.	Requiring millions of small online businesses and individual sellers on marketplaces like eBay and Etsy to collect sales taxes from every state will hurt their chances of success by exposing them to audit and enforcement actions from tax agencies in states across the country.	75	17	40	35	12	6	8
e.	Adding new taxes to Internet commerce is a step backwards from benefits people get from tax reform.	74	17	40	34	11	7	8

[INTR]This November there are elections for Congress in every state and many states are holding elections for state offices. On a scale from 0-10 where zero means you have no interest in this November's election and ten means you are extremely interested, rate your level of interest in this November's elections. Use any number from zero through ten.

\_\_\_\_\_ (accept any number from 0-10; Offer "prefer not to answer" if null response)

10 – Extremely Interested	43
9	13
8	16
7	12
6	7
5	6
4	1
3	1
2	*
1	*
0 – No Interest	1
Mean	8.4