

**.75% and .50% (1, .5, .25)**

**Alternative Vendor Compensation Proposal- FY'12 Comparison of Cost to New Revenue, Projected Current Law Compensation and Projected Tier Rates (millions)**

|                      | <b>A</b>                              | <b>B</b>                                       | <b>C</b>                                   | <b>D</b>   | <b>E</b>   | <b>F</b>                                      | <b>G</b>                                    | <b>H</b>  | <b>I</b>  |
|----------------------|---------------------------------------|--|--|--|--|---|---|---|---|
|                      | Net FY'12<br>Projected<br>Revenue (1) | Proposed<br>Overall<br>Required<br>Comp. % (3) | FY'12<br>Projected<br>Cost of<br>Comp. (4) | FY'12 Proj.<br>Revenue from<br>Remote Coll.<br>Authority (5) | Cost of<br>Comp. (C)<br>as % of New<br>Revenue (D) | FY'12<br>Projected<br>Comp. w/<br>Current Law | Tier 1<br>Min. Comp.<br>Rate<br>(< \$6,250) | Tier 2<br>Min. Comp.<br>Rate (\$6,250-<br>\$62,500) | Tier 3<br>Min. Comp.<br>Rate (> \$62,500<br>with Cap) |
| Alabama              | 2,335.4                               | 0.75%  | 17.5                                       | 274.8  | 6.4%   | 27.7  | 1.50%                                       | 0.75%   | 0.38%   |
| Alaska               |                                       |  |  |  |  |   |   |   |   |
| Arizona              | 8,485.2                               | 0.75%  | 63.6                                       | 559.8  | 11.4%  | 24.0  | 1.60%                                       | 0.80%   | 0.40%   |
| Arkansas             | 3,847.2                               | 0.75%  | 28.9                                       | 186.8  | 15.4%  | 39.0  | 1.40%                                       | 0.70%   | 0.35%   |
| California           | 42,627.1                              | 0.75%  | 319.7                                      | 3,289.0  | 9.7%   | -   | 1.60%                                       | 0.80%   | 0.40%   |
| Colorado             | 2,901.8                               | 0.75%  | 21.8                                       | 278.7  | 7.8%   | 72.0  | 1.50%                                       | 0.75%   | 0.38%   |
| Connecticut          | 3,373.5                               | 0.50%  | 16.9                                       | 120.5  | 14.0%  | -   | 1.00%                                       | 0.50%   | 0.25%   |
| District of Columbia |                                       |  | -  |  |  | -   |   |   |   |
| Florida              | 19,428.1                              | 0.75%  | 145.7                                      | 1,171.6  | 12.4%  | 68.2  | 1.60%                                       | 0.80%   | 0.40%   |
| Georgia              | 9,580.3                               | 0.75%  | 71.9                                       | 662.0  | 10.9%  | 101.5   | 1.60%                                       | 0.80%   | 0.40%   |
| Hawaii               | 2,470.9                               | 0.50%  | 12.4                                       | 96.8   | 12.8%  | -   | 1.50%                                       | 0.75%   | 0.38%   |
| Idaho                | 1,257.1                               | 0.75%  | 9.4  | 81.5   | 11.6%  | -   | 1.40%                                       | 0.70%   | 0.35%   |
| Illinois             | 12,568.7                              | 0.75%  | 94.3                                       | 837.0  | 11.3%  | 203.3   | 1.60%                                       | 0.80%   | 0.40%   |
| Indiana              | 5,454.4 (2)                           | 0.50%  | 27.3                                       | 315.2  | 8.7%   | 18.0  | 1.20%                                       | 0.60%   | 0.30%   |
| Iowa                 | 3,581.5                               | 0.75%  | 26.9                                       | 143.0  | 18.8%  | -   | 1.35%                                       | 0.68%   | 0.34%   |
| Kansas               | 3,011.0 (2)                           | 0.50%  | 15.1                                       | 220.6  | 6.8%   | -   | 1.65%                                       | 0.83%   | 0.41%   |
| Kentucky             | 3,047.9 (2)                           | 0.50%  | 15.2                                       | 177.4  | 8.6%   | 22.9  | 1.00%                                       | 0.50%   | 0.25%   |
| Louisiana            | 3,367.5                               | 0.75%  | 25.3                                       | 638.8  |  | ?   | 0.00%                                       | 0.00%   | 0.00%   |
| Maine                | 956.0                                 | 0.50%  | 4.8  | 51.7   | 9.2%   | -   | 1.15%                                       | 0.58%   | 0.29%   |
| Maryland             | 4,081.8                               | 0.50%  | 20.4                                       | 297.1  | 6.9%   | 12.0  | 1.00%                                       | 0.50%   | 0.25%   |
| Massachusetts        | 3,828.5                               | 0.50%  | 19.1                                       | 211.8  | 9.0%   | -   | 1.55%                                       | 0.78%   | 0.39%   |
| Michigan             | 7,043.7 (2)                           | 0.50%  | 35.2                                       | 328.7  | 10.7%  | 29.0  | 1.10%                                       | 0.55%   | 0.28%   |
| Minnesota            | 4,870.9                               | 0.75%  | 36.5                                       | 359.6  | 10.2%  | -   | 1.20%                                       | 0.60%   | 0.30%   |
| Mississippi          |                                       |  | -  |  |  | ?   |   |   |   |
| Missouri             | 5,217.6                               | 0.75%  | 39.1                                       | 340.0  | 11.5%  | 109.8   | 1.40%                                       | 0.70%   | 0.35%   |
| Nebraska             | 1,984.3 (2)                           | 0.75%  | 14.9                                       | 93.3   | 16.0%  | 13.0  | 1.30%                                       | 0.65%   | 0.33%   |
| Nevada               | 864.6 (2)                             | 0.75%  | 6.5  | 272.6  | 2.4%   | 20.4  | 1.80%                                       | 0.90%   | 0.45%   |
| New Jersey           | 8,826.7 (2)                           | 0.50%  | 44.1                                       | 326.7  | 13.5%  | -   | 1.30%                                       | 0.65%   | 0.33%   |
| New Mexico           | 3,429.7                               | 0.75%  | 25.7                                       | 194.4  | 13.2%  | -   | 1.50%                                       | 0.75%   | 0.38%   |
| New York             | 24,057.5                              | 0.75%  | 180.4                                      | 1,396.4  | 12.9%  | 98.4  | 1.60%                                       | 0.80%   | 0.40%   |
| North Carolina       | 7,730.0 (2)                           | 0.75%  | 58.0                                       | 345.0  | 16.8%  | -   | 1.60%                                       | 0.80%   | 0.40%   |
| North Dakota         | 697.9 (2)                             | 0.75%  | 5.2  | 24.7   | 21.2%  | 4.3   | 1.30%                                       | 0.65%   | 0.33%   |
| Ohio                 | 8,598.8 (2)                           | 0.75%  | 64.5                                       | 496.8  | 13.0%  | 60.0  | 1.60%                                       | 0.80%   | 0.40%   |
| Oklahoma             | 3,561.3 (2)                           | 0.75%  | 26.7                                       | 234.3  | 11.4%  | 24.0  | 1.70%                                       | 0.85%   | 0.43%   |
| Pennsylvania         | 8,823.6                               | 0.75%  | 66.2                                       | 558.1  | 11.9%  | 77.1  | 1.60%                                       | 0.80%   | 0.40%   |
| Rhode Island         | 875.8 (2)                             | 0.50%  | 4.4  | 55.7   | 7.9%   | -   | 0.70%                                       | 0.35%   | 0.18%   |
| South Carolina       | 2,197.5                               | 0.75%  | 16.5                                       | 201.0  | 8.2%   | ?   | 1.50%                                       | 0.75%   | 0.38%   |
| South Dakota         | 939.7 (2)                             | 0.75%  | 7.0  | 48.1   | 14.7%  | -   | 1.45%                                       | 0.73%   | 0.36%   |
| Tennessee            | 7,810.2 (2)                           | 0.75%  | 58.6                                       | 591.0  | 9.9%   | -   | 1.65%                                       | 0.83%   | 0.41%   |
| Texas                | 28,240.5                              | 0.75%  | 211.8                                      | 1,404.5  | 15.1%  | 98.1  | 1.75%                                       | 0.88%   | 0.44%   |
| Utah                 | 2,365.4 (2)                           | 0.75%  | 17.7                                       | 142.8  | 12.4%  | 32.7  | 1.40%                                       | 0.70%   | 0.35%   |
| Vermont              | 362.8                                 | 0.75%  | 2.7  | 35.3   | 7.7%   | -   | 1.10%                                       | 0.55%   | 0.28%   |
| Virginia             | 4,673.1                               | 0.75%  | 35.0                                       | 334.0  | 10.5%  | 60.9  | 1.55%                                       | 0.78%   | 0.39%   |
| Washington           | 10,828.8 (2)                          | 0.75%  | 81.2                                       | 427.3  | 19.0%  | -   | 1.45%                                       | 0.73%   | 0.36%   |
| West Virginia        | 1,194.2 (2)                           | 0.50%  | 6.0  | 81.6   | 7.3%   | -   | 0.95%                                       | 0.48%   | 0.24%   |
| Wisconsin            | 4,180.9                               | 0.75%  | 31.4                                       | 228.4  | 13.7%  | 18.0  | 1.70%                                       | 0.85%   | 0.43%   |
| Wyoming              | 719.1 (2)                             | 0.75%  | 5.4  | 48.8   | 11.1%  | -   | 1.40%                                       | 0.70%   | 0.35%   |
| Totals/Avg.          | 286,298.5                             |  | 2,036.8                                    | 18,183.2   | 11.2%  | 1,234.3                                       | 1.41%                                       | 0.71%   | 0.35%   |
| Weighted Avg.        |                                       |  |  |  |  |   | 1.51%                                       | 0.75%   | 0.38%   |

- (1) FY'12 projected state and local sales and use tax including revenue from remote collection authority and excluding revenue on which compensation is not paid.
- (2) FY'12 revenue estimate provided by state
- (3) .75% for states that require reporting for local jurisdictions and .5% for states without reporting to local jurisdictions.
- (4) Minimum overall level of compensation that would be required under this proposal.
- (5) Based on Fox Study (\$100,000 small seller exception). Ill. and Wisc. have suggested revenue estimates are too high. Michigan estimate provided by Michigan.
- (6) Calculated minimum rates for each Tier (to generate required level of overall compensation). Tier 2 rate is 50% of Tier 1. Tier 3 rate is 25% of Tier 1.

**.75% and .5% (50-25)**  
**Calculation of Tier Rates Based on FY'09 Data (millions)**

|                   | FY'09 State and Local Sales and Use Tax Collections |     | Minimum Compensation Rates |       |        |         |        |         |        |       |          |        | Compensation Payments |        |        |        |        |       |
|-------------------|---|-----|----------------------------|-------|--------|---------|--------|---------|--------|-------|----------|--------|-----------------------|--------|--------|--------|--------|-------|
|                   |   |     | Min. Compensation          |       | Tier 1 |         | Tier 2 |         | Tier 3 |       |          | Tier 1 | Tier 2                | Tier 3 | Tier 1 | Tier 2 | Tier 3 | Total |
|                   |   |     | %                          | \$    | %      | \$      | %      | \$      | Cap    | %     | \$       | 100%   | 50%                   | 25%    |        |        |        |       |
| Alabama           | 2,100.5   | (3) | 0.75%                      | 15.8  | -      | -       | -      | -       | -      | -     | 1.50%    | 0.75%  | 0.38%                 |        |        |        |        |       |
| Alaska            | -   | -   | -                          | -     | -      | -       | -      | -       | -      | -     | -        | -      | -                     | -      | -      | -      | -      |       |
| Arizona           | 8,078.9   | (3) | 0.75%                      | 60.6  | -      | -       | -      | -       | -      | -     | 1.60%    | 0.80%  | 0.40%                 |        |        |        |        |       |
| Arkansas          | 3,156.0   | (1) | 0.75%                      | 23.7  | 32.6%  | 1,028.2 | 28.8%  | 907.4   | 5.00   | 29.0% | 915.2    | 1.40%  | 0.70%                 | 0.35%  | 14.4   | 6.4    | 3.2    | 23.9  |
| California        | 40,100.0  | (3) | 0.75%                      | 300.8 | -      | -       | -      | -       | -      | -     | 1.60%    | 0.80%  | 0.40%                 |        |        |        |        |       |
| Colorado          | 2,674.0   | (3) | 0.75%                      | 20.1  | -      | -       | -      | -       | -      | -     | 1.50%    | 0.75%  | 0.38%                 |        |        |        |        |       |
| Connecticut       | 3,316.0   | (3) | 0.50%                      | 16.6  | -      | -       | -      | -       | -      | -     | 1.00%    | 0.50%  | 0.25%                 |        |        |        |        |       |
| Dist. of Columbia | -   | -   | -                          | -     | -      | -       | -      | -       | -      | -     | -        | -      | -                     | -      | -      | -      | -      |       |
| Florida           | 18,610.0  | (3) | 0.75%                      | 139.6 | -      | -       | -      | -       | -      | -     | 1.60%    | 0.80%  | 0.40%                 |        |        |        |        |       |
| Georgia           | 9,091.0   | (3) | 0.75%                      | 68.2  | -      | -       | -      | -       | -      | -     | 1.60%    | 0.80%  | 0.40%                 |        |        |        |        |       |
| Hawaii            | 2,420.0   | (3) | 0.75%                      | 18.2  | -      | -       | -      | -       | -      | -     | 1.50%    | 0.75%  | 0.38%                 |        |        |        |        |       |
| Idaho             | 1,198.4   | (3) | 0.75%                      | 9.0   | -      | -       | -      | -       | -      | -     | 1.40%    | 0.70%  | 0.35%                 |        |        |        |        |       |
| Illinois          | 11,959.0  | (3) | 0.75%                      | 89.7  | -      | -       | -      | -       | -      | -     | 1.60%    | 0.80%  | 0.40%                 |        |        |        |        |       |
| Indiana           | 6,205.6   | (1) | 0.50%                      | 31.0  | 21.5%  | 1,334.2 | 22.3%  | 1,383.8 | 5.00   | 36.5% | 2,265.0  | 1.20%  | 0.60%                 | 0.30%  | 16.0   | 8.3    | 6.8    | 31.1  |
| Iowa              | 2,572.0   | (1) | 0.75%                      | 19.3  | 32.9%  | 846.2   | 29.8%  | 766.5   | 3.00   | 37.3% | 959.4    | 1.35%  | 0.68%                 | 0.34%  | 11.4   | 5.2    | 3.2    | 19.8  |
| Kansas            | 2,981.0   | (1) | 0.75%                      | 22.4  | 26.5%  | 790.0   | 21.4%  | 637.9   | 3.00   | 36.6% | 1,091.0  | 1.65%  | 0.83%                 | 0.41%  | 13.0   | 5.3    | 4.5    | 22.8  |
| Kentucky          | 2,850.0   | (1) | 0.50%                      | 14.3  | 29.0%  | 826.5   | 28.0%  | 797.7   | 3.00   | 35.0% | 997.5    | 1.00%  | 0.50%                 | 0.25%  | 8.3    | 4.0    | 2.5    | 14.7  |
| Louisiana         | -   | -   | -                          | -     | -      | -       | -      | -       | -      | -     | -        | -      | -                     | -      | -      | -      | -      |       |
| Maine             | 921.8   | (2) | 0.50%                      | 4.6   | 23.0%  | 212.0   | 26.0%  | 239.7   | 1.00   | 42.0% | 387.2    | 1.15%  | 0.58%                 | 0.29%  | 2.4    | 1.4    | 1.1    | 4.9   |
| Maryland          | 3,858.0   | (3) | 0.50%                      | 19.3  | -      | -       | -      | -       | -      | -     | 1.00%    | 0.50%  | 0.25%                 | -      | -      | -      | -      |       |
| Massachusetts     | 3,686.7   | (2) | 0.50%                      | 18.4  | 28.0%  | 1,032.3 | 24.2%  | 892.2   | 5.00   | 40.0% | 1,474.7  | 1.55%  | 0.78%                 | 0.39%  | 16.0   | 6.9    | 5.7    | 28.6  |
| Michigan          | 7,568.8   | (1) | 0.50%                      | 37.8  | 23.2%  | 1,756.0 | 23.7%  | 1,793.8 | 7.00   | 47.7% | 3,613.3  | 1.10%  | 0.55%                 | 0.28%  | 19.3   | 9.9    | 9.9    | 39.1  |
| Minnesota         | 4,598.7   | (2) | 0.75%                      | 34.5  | 28.1%  | 1,292.2 | 27.2%  | 1,250.8 | 5.00   | 39.8% | 1,830.3  | 1.20%  | 0.60%                 | 0.30%  | 15.5   | 7.5    | 5.5    | 28.5  |
| Mississippi       | -   | -   | -                          | -     | -      | -       | -      | -       | -      | -     | -        | -      | -                     | -      | -      | -      | -      |       |
| Missouri          | 4,972.1   | (1) | 0.75%                      | 37.3  | 25.6%  | 1,274.8 | 42.7%  | 2,121.1 | None   | 31.7% | 1,576.2  | 1.40%  | 0.70%                 | 0.35%  | 17.8   | 14.8   | 5.5    | 38.2  |
| Nebraska          | 1,886.8   | (1) | 0.75%                      | 14.2  | 36.4%  | 686.8   | 30.8%  | 581.1   | 1.00   | 24.7% | 466.0    | 1.30%  | 0.65%                 | 0.33%  | 8.9    | 3.8    | 1.5    | 14.2  |
| Nevada            | 859.5   | (1) | 0.75%                      | 6.4   | 12.2%  | 105.2   | 34.1%  | 293.1   | 1.00   | 51.0% | 438.2    | 1.80%  | 0.90%                 | 0.45%  | 1.9    | 2.6    | 2.0    | 6.5   |
| New Jersey        | 8,538.3   | (1) | 0.50%                      | 42.7  | 15.6%  | 1,332.0 | 22.0%  | 1,878.4 | 7.00   | 47.5% | 4,055.7  | 1.30%  | 0.65%                 | 0.33%  | 17.3   | 12.2   | 13.2   | 42.7  |
| New Mexico        | 3,298.0   | (3) | 0.75%                      | 24.7  | -      | -       | -      | -       | -      | -     | 1.50%    | 0.75%  | 0.38%                 | -      | -      | -      | -      |       |
| New York          | 23,100.0  | (3) | 0.75%                      | 173.3 | -      | -       | -      | -       | -      | -     | 1.60%    | 0.80%  | 0.40%                 | -      | -      | -      | -      |       |
| North Carolina    | 7,509.3   | (1) | 0.75%                      | 56.3  | 24.5%  | 1,839.8 | 22.2%  | 1,667.1 | 7.00   | 49.3% | 3,698.3  | 1.60%  | 0.80%                 | 0.40%  | 29.4   | 13.3   | 14.8   | 57.6  |
| North Dakota      | 730.9   | (1) | 0.75%                      | 5.5   | 36.0%  | 263.1   | 35.3%  | 258.0   | 0.75   | 24.0% | 175.4    | 1.30%  | 0.65%                 | 0.33%  | 3.4    | 1.7    | 0.6    | 5.7   |
| Ohio              | 9,048.0   | (1) | 0.75%                      | 67.9  | 25.0%  | 2,262.0 | 21.0%  | 1,900.1 | 7.00   | 47.0% | 4,252.6  | 1.60%  | 0.80%                 | 0.40%  | 36.2   | 15.2   | 17.0   | 68.4  |
| Oklahoma          | 3,942.4   | (1) | 0.75%                      | 29.6  | 22.0%  | 867.3   | 26.0%  | 1,025.0 | 3.00   | 39.0% | 1,537.5  | 1.70%  | 0.85%                 | 0.43%  | 14.7   | 8.7    | 6.5    | 30.0  |
| Pennsylvania      | 8,425.6   | (3) | 0.75%                      | 63.2  | -      | -       | -      | -       | -      | -     | 1.60%    | 0.80%  | 0.40%                 | -      | -      | -      | -      |       |
| Rhode Island      | 815.0   | (1) | 0.50%                      | 4.1   | 59.0%  | 480.9   | 23.0%  | 187.5   | 0.75   | 11.0% | 89.7     | 0.70%  | 0.35%                 | 0.18%  | 3.4    | 0.7    | 0.2    | 4.2   |
| South Carolina    | 2,035.2   | (3) | 0.75%                      | 15.3  | -      | -       | -      | -       | -      | -     | 1.50%    | 0.75%  | 0.38%                 | -      | -      | -      | -      |       |
| South Dakota      | 837.3   | (1) | 0.75%                      | 6.3   | 28.5%  | 238.6   | 33.7%  | 282.2   | 0.75   | 25.1% | 210.2    | 1.45%  | 0.73%                 | 0.36%  | 3.5    | 2.0    | 0.8    | 6.3   |
| Tennessee         | 8,259.4   | (1) | 0.75%                      | 61.9  | 21.9%  | 1,808.8 | 25.1%  | 2,073.1 | 10.00  | 44.9% | 3,708.5  | 1.65%  | 0.83%                 | 0.41%  | 29.8   | 17.1   | 15.3   | 62.2  |
| Texas             | 27,355.8  | (2) | 0.75%                      | 205.2 | 20.6%  | 5,635.3 | 20.4%  | 5,580.6 | 10.00  | 49.7% | 13,595.8 | 1.75%  | 0.88%                 | 0.44%  | 98.6   | 48.8   | 59.5   | 206.9 |
| Utah              | 2,288.7   | (1) | 0.75%                      | 17.2  | 26.5%  | 606.5   | 38.8%  | 888.0   | 1.00   | 34.7% | 794.2    | 1.40%  | 0.70%                 | 0.35%  | 8.5    | 6.2    | 2.8    | 17.5  |
| Vermont           | 321.2   | (2) | 0.75%                      | 2.4   | 44.9%  | 144.2   | 32.5%  | 104.4   | 1.00   | 22.6% | 72.6     | 1.10%  | 0.55%                 | 0.28%  | 1.6    | 0.6    | 0.2    | 2.4   |
| Virginia          | 4,423.1   | (2) | 0.75%                      | 33.2  | 27.8%  | 1,229.6 | 26.8%  | 1,185.4 | 5.00   | 33.8% | 1,495.0  | 1.55%  | 0.78%                 | 0.39%  | 19.1   | 9.2    | 5.8    | 34.0  |
| Washington        | 9,907.2   | (1) | 0.75%                      | 74.3  | 27.4%  | 2,714.6 | 27.5%  | 2,724.5 | 10.00  | 42.9% | 4,250.2  | 1.45%  | 0.73%                 | 0.36%  | 39.4   | 19.8   | 15.4   | 74.5  |
| West Virginia     | 1,198.0   | (1) | 0.50%                      | 6.0   | 33.0%  | 395.0   | 28.4%  | 340.7   | 1.00   | 26.0% | 311.5    | 0.95%  | 0.48%                 | 0.24%  | 3.8    | 1.6    | 0.7    | 6.1   |
| Wisconsin         | 4,029.0   | (2) | 0.75%                      | 30.2  | 19.5%  | 785.7   | 26.2%  | 1,055.6 | 5.00   | 46.2% | 1,861.4  | 1.70%  | 0.85%                 | 0.43%  | 13.4   | 9.0    | 7.9    | 30.2  |
| Wyoming           | 859.2   | (1) | 0.75%                      | 6.4   | 30.7%  | 263.8   | 33.0%  | 283.5   | 0.75   | 29.2% | 250.9    | 1.40%  | 0.70%                 | 0.35%  | 3.7    | 2.0    | 0.9    | 6.6   |

- (1) Calculation of Tier rates based on data provided by the state after amendments to compensation proposal (cap adjustments).
- (2) Calculation of Tier rates based on data provided by the state prior to amendments to compensation proposal (cap adjustments).
- (3) Tier rates are estimates based on data for states of similar size.

**Appendix 2  
FY'12 Calculation for Net State Collections (millions)**

**FY'12 Projected Collections based on FY'09 Data Provided by State- \$100,000 Small Seller**

**FY'12 Projected Collections as Reported by State- \$100,000 Small Seller**

|                      | FY'09 State and Local Sales and Use Tax Collections | Collections Adj. to FY'12 (9% Growth over the 3 years) | Adjustment for Tax on which Comp. is not paid (discount of 10%) | FY'12 Remote Rev. Adj. for Small Seller Exception of \$100k (17% Reduction) | Net FY'12 Projected Collections* | FY'12 State and Local Sales and Use Tax Collections | Collections Excluded from Vendor Comp. Payments | Collections Net of Excluded Items as % | FY'12 Remote Rev. Adj. for Small Seller Exception of \$100k (17% Reduction) | Net FY'12 Projected Collections* |
|----------------------|---|--|---|---|----------------------------------|---|---|--|---|----------------------------------|
| Alabama              | 2,100.5   | 2,289.5  | 2,060.6   | 274.8   | 2,335.4                          |   |   |  |   | -                                |
| Alaska               |   | -  | -   | 2.4   | 2.4                              |   |   |  |   | -                                |
| Arizona              | 8,078.9   | 8,806.0  | 7,925.4   | 559.8   | 8,485.2                          |   |   |  |   | -                                |
| Arkansas             | 3,731.3   | 4,067.1  | 3,660.4   | 186.8   | 3,847.2                          |   |   |  |   | -                                |
| California           | 40,100.0  | 43,709.0   | 39,338.1  | 3,289.0   | 42,627.1                         |   |   |  |   | -                                |
| Colorado             | 2,674.0   | 2,914.7  | 2,623.2   | 278.7   | 2,901.8                          |   |   |  |   | -                                |
| Connecticut          | 3,316.0   | 3,614.4  | 3,253.0   | 120.5   | 3,373.5                          |   |   |  |   | -                                |
| District of Columbia |   | -  | -   | 57.3  | 57.3                             |   |   |  |   | -                                |
| Florida              | 18,610.0  | 20,284.9   | 18,256.4  | 1,171.6   | 19,428.1                         |   |   |  |   | -                                |
| Georgia              | 9,091.1   | 9,909.3  | 8,918.4   | 662.0   | 9,580.3                          |   |   |  |   | -                                |
| Hawaii               | 2,420.0   | 2,637.8  | 2,374.0   | 96.8  | 2,470.9                          |   |   |  |   | -                                |
| Idaho                | 1,198.4   | 1,306.3  | 1,175.6   | 81.5  | 1,257.1                          |   |   |  |   | -                                |
| Illinois             | 11,959.0  | 13,035.3   | 11,731.8  | 837.0   | 12,568.7                         |   |   |  |   | -                                |
| Indiana              |   |  |   |   |                                  | 6,400.0   | (1,260.8)                                       | 80.3%                                  | 315.2   | 5,454.4                          |
| Iowa                 | 3,505.0   | 3,820.5  | 3,438.4   | 143.0   | 3,581.5                          |   |   |  |   | -                                |
| Kansas               |   |  |   |   |                                  | 3,100.4   | (310.0)   | 90.0%                                  | 220.6   | 3,011.0                          |
| Kentucky             |   |  |   |   |                                  | 3,031.1   | (160.6)   | 94.7%                                  | 177.4   | 3,047.9                          |
| Louisiana            | 2,781.5   | 3,031.8  | 2,728.7   | 638.8   | 3,367.5                          |   |   |  |   | -                                |
| Maine                | 921.8   | 1,004.8  | 904.3   | 51.7  | 956.0                            |   |   |  |   | -                                |
| Maryland             | 3,858.0   | 4,205.2  | 3,784.7   | 297.1   | 4,081.8                          |   |   |  |   | -                                |
| Massachusetts        | 3,686.7   | 4,018.5  | 3,616.7   | 211.8   | 3,828.5                          |   |   |  |   | -                                |
| Michigan             |   |  |   |   |                                  | 7,924.6   | (1,209.6)                                       | 84.7%                                  | 328.7   | 7,043.7                          |
| Minnesota            | 4,598.7   | 5,012.6  | 4,511.3   | 359.6   | 4,870.9                          |   |   |  |   | -                                |
| Mississippi          |   | -  | -   | 239.8   | 239.8                            |   |   |  |   | -                                |
| Missouri             | 4,972.1   | 5,419.6  | 4,877.6   | 340.0   | 5,217.6                          |   |   |  |   | -                                |
| Nebraska             |   |  |   |   |                                  | 2,056.6   | (165.6)   | 91.9%                                  | 93.3  | 1,984.3                          |
| Nevada               |   |  |   |   |                                  | 705.4   | (113.4)   | 83.9%                                  | 272.6   | 864.6                            |
| New Jersey           |   |  |   |   |                                  | 9,300.0   | (800.0)   | 91.4%                                  | 326.7   | 8,826.7                          |
| New Mexico           | 3,298.0   | 3,594.8  | 3,235.3   | 194.4   | 3,429.7                          |   |   |  |   | -                                |
| New York             | 23,100.0  | 25,179.0   | 22,661.1  | 1,396.4   | 24,057.5                         |   |   |  |   | -                                |
| North Carolina       |   |  |   |   |                                  | 8,205.6   | (820.6)   | 90.0%                                  | 345.0   | 7,730.0                          |
| North Dakota         |   |  |   |   |                                  | 726.2   | (53.0)  | 92.7%                                  | 24.7  | 697.9                            |
| Ohio                 |   |  |   |   |                                  | 9,421.0   | (1,319.0)                                       | 86.0%                                  | 496.8   | 8,598.8                          |
| Oklahoma             |   |  |   |   |                                  | 3,824.4   | (497.4)   | 87.0%                                  | 234.3   | 3,561.3                          |
| Pennsylvania         | 8,425.6   | 9,183.9  | 8,265.5   | 558.1   | 8,823.6                          |   |   |  | 558.1   | 558.1                            |
| Rhode Island         |   |  |   |   |                                  | 888.4   | (68.3)  | 92.3%                                  | 55.7  | 875.8                            |
| South Carolina       | 2,035.2   | 2,218.4  | 1,996.5   | 201.0   | 2,197.5                          |   |   |  |   | -                                |
| South Dakota         |   |  |   |   |                                  | 930.4   | (38.8)  | 95.8%                                  | 48.1  | 939.7                            |
| Tennessee            |   |  |   |   |                                  | 8,563.9   | (1,344.7)                                       | 84.3%                                  | 591.0   | 7,810.2                          |
| Texas                | 27,355.8  | 29,817.8   | 26,836.0  | 1,404.5   | 28,240.5                         |   |   |  |   | -                                |
| Utah                 |   |  |   |   |                                  | 2,234.6   | (12.0)  | 99.5%                                  | 142.8   | 2,365.4                          |
| Vermont              | 333.8   | 363.8  | 327.5   | 35.3  | 362.8                            |   |   |  |   | -                                |
| Virginia             | 4,423.1   | 4,821.2  | 4,339.1   | 334.0   | 4,673.1                          |   |   |  |   | -                                |
| Washington           |   |  |   |   |                                  | 11,041.5  | (640.0)   | 94.2%                                  | 427.3   | 10,828.8                         |
| West Virginia        |   |  |   |   |                                  | 1,273.0   | (160.4)   | 87.4%                                  | 81.6  | 1,194.2                          |
| Wisconsin            | 4,029.0   | 4,391.6  | 3,952.4   | 228.4   | 4,180.9                          |   |   |  |   | -                                |
| Wyoming              |   |  |   |   |                                  | 761.8   | (91.4)  | 88.0%                                  | 48.8  | 719.1                            |
|                      | 200,603.5   | 218,657.8  | 196,792.0   | 14,252.2  | 211,044.2                        | 80,388.8  | (9,065.6)                                       | 88.7%                                  | 4,788.7   | 76,112.0                         |

\* Net number is used in order to project the cost of the compensation proposal for each state.

**Appendix 2**  
**FY'12 Revenue from Remote Collection Authority (millions)**

|                      | Calendar Year<br>2011 Fox E-<br>Commerce<br>Revenue | Calendar Year<br>2012 Fox E-<br>Commerce<br>Revenue | Fiscal Year<br>2012 Fox E-<br>Commerce<br>Revenue | Calendar Year<br>2011<br>B2C Non<br>E Commerce | Calendar Year<br>2012<br>B2C Non<br>E Commerce | Fiscal Year<br>2012<br>B2C Non<br>E Commerce | Calendar Year<br>2011<br>B2B Non<br>E Commerce | Calendar Year<br>2012<br>B2B Non<br>E Commerce | Fiscal Year<br>2012<br>B2B Non<br>E Commerce | Fiscal Year<br>2012<br>Total Remote<br>Revenue | FY'12 Remote Rev.<br>Adj. for Small Seller<br>Exc. of \$500,000<br>(33% Reduction) | FY'12 Remote Rev.<br>Adj. for Small Seller<br>Exc. of \$100,000<br>(17% Reduction) |
|----------------------|---|---|---|--|--|--|--|--|--|--|--|--|
| Alabama              | 151.6   | 170.4   | 161.0   | 93.4   | 101.7  | 97.5   | 69.5   | 75.7   | 72.6   | 331.1  | 221.8  | 274.8  |
| Alaska               | 1.3   | 1.5   | 1.4   | 0.8  | 0.9  | 0.8  | 0.6  | 0.7  | 0.6  | 2.9  | 1.9  | 2.4  |
| Arizona              | 329.0   | 369.8   | 349.4   | 202.7  | 220.7  | 211.7  | 108.5  | 118.1  | 113.3  | 674.4  | 451.9  | 559.8  |
| Arkansas             | 101.3   | 113.9   | 107.6   | 62.4   | 67.9   | 65.2   | 50.0   | 54.5   | 52.2   | 225.0  | 150.8  | 186.8  |
| California           | 1,694.4   | 1,904.5   | 1,799.5   | 1,044.1  | 1,136.8  | 1,090.4                                      | 1,027.2  | 1,118.4  | 1,072.8                                      | 3,962.7  | 2,655.0  | 3,289.0  |
| Colorado             | 153.7   | 172.7   | 163.2   | 94.7   | 103.1  | 98.9   | 70.5   | 76.8   | 73.7   | 335.7  | 224.9  | 278.7  |
| Connecticut          | 56.7  | 63.8  | 60.3  | 34.9   | 38.0   | 36.5   | 46.4   | 50.5   | 48.5   | 145.2  | 97.3   | 120.5  |
| District of Columbia | 31.6  | 35.5  | 33.6  | 19.5   | 21.2   | 20.3   | 14.5   | 15.8   | 15.2   | 69.1   | 46.3   | 57.3   |
| Florida              | 715.1   | 803.8   | 759.5   | 440.6  | 479.8  | 460.2  | 183.8  | 200.1  | 192.0  | 1,411.6  | 945.8  | 1,171.6  |
| Georgia              | 365.0   | 410.3   | 387.7   | 224.9  | 244.9  | 234.9  | 167.6  | 182.5  | 175.0  | 797.5  | 534.3  | 662.0  |
| Hawaii               | 53.4  | 60.0  | 56.7  | 32.9   | 35.8   | 34.4   | 24.5   | 26.7   | 25.6   | 116.7  | 78.2   | 96.8   |
| Idaho                | 41.2  | 46.4  | 43.8  | 25.4   | 27.6   | 26.5   | 20.3   | 21.9   | 21.9   | 98.2   | 65.8   | 81.5   |
| Illinois             | 450.9   | 506.8   | 478.9   | 277.8  | 302.5  | 290.2  | 229.2  | 249.5  | 239.4  | 1,008.4  | 675.6  | 837.0  |
| Indiana              | 173.8   | 195.3   | 184.6   | 107.1  | 116.6  | 111.9  | 79.8   | 86.9   | 83.4   | 379.8  | 254.4  | 315.2  |
| Iowa                 | 78.9  | 88.7  | 83.8  | 48.6   | 52.9   | 50.7   | 36.2   | 39.4   | 37.8   | 172.3  | 115.5  | 143.0  |
| Kansas               | 127.1   | 142.9   | 135.0   | 78.3   | 85.3   | 81.8   | 46.9   | 51.0   | 49.0   | 265.8  | 178.1  | 220.6  |
| Kentucky             | 97.8  | 109.9   | 103.9   | 60.3   | 65.7   | 63.0   | 44.9   | 48.9   | 46.9   | 213.8  | 143.2  | 177.4  |
| Louisiana            | 352.2   | 395.9   | 374.1   | 217.0  | 236.3  | 226.7  | 161.7  | 176.1  | 168.9  | 769.6  | 515.7  | 638.8  |
| Maine                | 28.5  | 32.1  | 30.3  | 17.5   | 19.1   | 18.3   | 13.1   | 14.2   | 13.7   | 62.3   | 41.7   | 51.7   |
| Maryland             | 163.8   | 184.1   | 174.0   | 101.0  | 109.9  | 105.4  | 75.2   | 81.9   | 78.6   | 358.0  | 239.8  | 297.1  |
| Massachusetts        | 116.8   | 131.3   | 124.1   | 71.9   | 78.3   | 75.1   | 53.6   | 58.4   | 56.0   | 255.2  | 171.0  | 211.8  |
| Michigan             | 125.9   | 141.5   | 133.7   | 77.6   | 84.5   | 81.0   | 57.8   | 63.0   | 60.4   | 396.0  | 265.3  | 328.7  |
| Minnesota            | 209.3   | 235.3   | 222.3   | 129.0  | 140.5  | 134.7  | 73.0   | 79.4   | 76.2   | 433.3  | 290.3  | 359.6  |
| Mississippi          | 120.0   | 134.9   | 127.5   | 74.0   | 80.5   | 77.2   | 80.7   | 87.9   | 84.3   | 289.0  | 193.6  | 239.8  |
| Missouri             | 187.5   | 210.7   | 199.1   | 115.5  | 125.8  | 120.6  | 86.1   | 93.7   | 89.9   | 409.6  | 274.5  | 340.0  |
| Nebraska             | 54.6  | 61.3  | 58.0  | 33.6   | 36.6   | 35.1   | 18.5   | 20.1   | 19.3   | 112.4  | 75.3   | 93.3   |
| Nevada               | 150.3   | 168.9   | 159.6   | 92.6   | 100.9  | 96.8   | 69.0   | 75.2   | 72.1   | 328.4  | 220.1  | 272.6  |
| New Jersey           | 180.1   | 202.5   | 191.3   | 111.0  | 120.8  | 115.9  | 82.7   | 90.0   | 86.4   | 393.6  | 263.7  | 326.7  |
| New Mexico           | 107.2   | 120.5   | 113.9   | 66.0   | 71.9   | 69.0   | 49.2   | 53.6   | 51.4   | 234.2  | 156.9  | 194.4  |
| New York             | 770.0   | 865.5   | 817.8   | 474.4  | 516.6  | 495.5  | 353.5  | 384.9  | 369.2  | 1,682.5  | 1,127.2  | 1,396.4  |
| North Carolina       | 190.2   | 213.8   | 202.0   | 117.2  | 127.6  | 122.4  | 87.3   | 95.1   | 91.2   | 415.6  | 278.5  | 345.0  |
| North Dakota         | 13.6  | 15.3  | 14.5  | 8.4  | 9.2  | 8.8  | 6.3  | 6.8  | 6.5  | 29.8   | 19.9   | 24.7   |
| Ohio                 | 274.0   | 307.9   | 291.0   | 168.8  | 183.8  | 176.3  | 125.8  | 136.9  | 131.4  | 598.6  | 401.1  | 496.8  |
| Oklahoma             | 125.3   | 140.8   | 133.1   | 77.2   | 84.1   | 80.6   | 65.7   | 71.5   | 68.6   | 282.3  | 189.1  | 234.3  |
| Pennsylvania         | 307.7   | 345.9   | 326.8   | 189.6  | 206.5  | 198.1  | 141.3  | 153.9  | 147.6  | 672.4  | 450.5  | 558.1  |
| Rhode Island         | 25.8  | 29.0  | 27.4  | 15.9   | 17.3   | 16.6   | 12.1   | 24.1   | 23.1   | 67.1   | 45.0   | 55.7   |
| South Carolina       | 110.8   | 124.5   | 117.7   | 68.3   | 74.4   | 71.3   | 50.9   | 55.4   | 53.2   | 242.1  | 162.2  | 201.0  |
| South Dakota         | 26.5  | 29.8  | 28.2  | 16.3   | 17.8   | 17.1   | 12.2   | 13.2   | 12.7   | 57.9   | 38.8   | 48.1   |
| Tennessee            | 365.5   | 410.8   | 388.2   | 225.2  | 245.2  | 235.2  | 84.9   | 92.5   | 88.7   | 712.1  | 477.1  | 591.0  |
| Texas                | 774.4   | 870.4   | 822.4   | 477.2  | 519.6  | 498.4  | 355.6  | 387.1  | 371.4  | 1,692.1  | 1,133.7  | 1,404.5  |
| Utah                 | 78.7  | 88.5  | 83.6  | 48.5   | 52.8   | 50.7   | 36.1   | 39.3   | 37.7   | 172.0  | 115.2  | 142.8  |
| Vermont              | 22.3  | 25.1  | 23.7  | 13.7   | 15.0   | 14.4   | 4.3  | 4.7  | 4.5  | 42.6   | 28.5   | 35.3   |
| Virginia             | 184.1   | 207.0   | 195.6   | 113.5  | 123.6  | 118.5  | 84.6   | 92.1   | 88.3   | 402.4  | 269.6  | 334.0  |
| Washington           | 250.8   | 281.9   | 266.4   | 154.6  | 168.3  | 161.4  | 83.4   | 90.8   | 87.1   | 514.9  | 345.0  | 427.3  |
| West Virginia        | 45.0  | 50.6  | 47.8  | 27.7   | 30.2   | 29.0   | 20.7   | 22.5   | 21.6   | 98.3   | 65.9   | 81.6   |
| Wisconsin            | 126.5   | 142.1   | 134.3   | 77.9   | 84.8   | 81.4   | 57.0   | 62.1   | 59.5   | 275.2  | 184.4  | 228.4  |
| Wyoming              | 25.4  | 28.6  | 27.0  | 15.7   | 17.1   | 16.4   | 14.8   | 16.1   | 15.4   | 58.8   | 39.4   | 48.8   |
|                      | 10,135.6  | 11,392.7  | 10,764.2  | 6,245.6  | 6,800.2  | 6,522.9                                      | 4,653.8  | 5,067.1  | 4,860.5                                      | 22,268.4                                       | 14,919.8   | 18,482.8   |