

Number of Registered Sales Tax Vendors by Size of Retailer

	Annual Retail Sales Volume								Total
	\$0 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000- \$1,999,999	\$2,000,000- \$2,999,999	\$3,000,000- \$4,999,999	\$5,000,000- \$9,999,999	>\$10,000,000	
Colorado	66,000	25,000	9,000	6,000	2,000	2,000	1,000	2,000	113,000
Illinois	169,083	33,063	9,397	5,915	2,199	1,605	1,051	1,078	223,391
Kansas	39,600	14,100	4,700	3,400	1,500	1,300	1,100	1,400	67,100
Maine	41,470	9,416	3,128	2,189	931	822	745	807	59,508
Michigan	92,800	33,700	9,600	5,600	2,100	1,600	1,200	1,300	147,900
Minnesota	80,819	34,976	13,033	9,826	4,354	4,145	3,762	4,304	155,219
Missouri	71,000	22,000	6,500	4,000	1,400	1,200	1,000	1,000	108,100
Nebraska	74,214	10,817	2,770	1,580	508	400	274	262	90,825
Nevada	70,406	2,662	485	287	123	86	64	28	74,141
North Carolina	32,207	20,981	8,122	4,719	1,477	1,056	876	741	70,179
Pennsylvania	224,200	43,300	10,600	6,300	2,200	1,700	1,200	1,200	290,700
Tennessee	66,600	30,300	12,400	9,800	3,900	3,700	2,700	2,600	132,000
Virginia	99,000	26,000	8,000	5,000	2,000	1,000	1,000	1,000	143,000
Washington	130,300	41,100	10,800	6,300	2,100	1,700	1,400	1,500	195,200
TOTAL	1,257,699	347,415	108,535	70,916	26,792	22,314	17,372	19,220	1,870,263

	Annual Retail Sales Volume								Total
	\$0 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000- \$1,999,999	\$2,000,000- \$2,999,999	\$3,000,000- \$4,999,999	\$5,000,000- \$9,999,999	>\$10,000,000	
Colorado	58.4%	22.1%	8.0%	5.3%	1.8%	1.8%	0.9%	1.8%	100.0%
Illinois	75.7%	14.8%	4.2%	2.6%	1.0%	0.7%	0.5%	0.5%	100.0%
Kansas	59.0%	21.0%	7.0%	5.1%	2.2%	1.9%	1.6%	2.1%	100.0%
Maine	69.7%	15.8%	5.3%	3.7%	1.6%	1.4%	1.3%	1.4%	100.0%
Michigan	62.7%	22.8%	6.5%	3.8%	1.4%	1.1%	0.8%	0.9%	100.0%
Minnesota	52.1%	22.5%	8.4%	6.3%	2.8%	2.7%	2.4%	2.8%	100.0%
Missouri	65.7%	20.4%	6.0%	3.7%	1.3%	1.1%	0.9%	0.9%	100.0%
Nebraska	81.7%	11.9%	3.0%	1.7%	0.6%	0.4%	0.3%	0.3%	100.0%
Nevada	95.0%	3.6%	0.7%	0.4%	0.2%	0.1%	0.1%	0.0%	100.0%
North Carolina	45.9%	29.9%	11.6%	6.7%	2.1%	1.5%	1.2%	1.1%	100.0%
Pennsylvania	77.1%	14.9%	3.6%	2.2%	0.8%	0.6%	0.4%	0.4%	100.0%
Tennessee	50.5%	23.0%	9.4%	7.4%	3.0%	2.8%	2.0%	2.0%	100.0%
Virginia	69.2%	18.2%	5.6%	3.5%	1.4%	0.7%	0.7%	0.7%	100.0%
Washington	66.8%	21.1%	5.5%	3.2%	1.1%	0.9%	0.7%	0.8%	100.0%
TOTAL	67.2%	18.6%	5.8%	3.8%	1.4%	1.2%	0.9%	1.0%	100.0%

Source: Task Force Compilation based on data submitted by states.

State Retail Sales Tax Collected by Size of Retailer
Recent 12-Month Period -- Dollar Amounts in \$ Millions

State	Annual Retail Sales Volume								Total
	\$0 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000- \$1,999,999	\$2,000,000- \$2,999,999	\$3,000,000- \$4,999,999	\$5,000,000- \$9,999,999	>\$10,000,000	
Colorado	\$20.0	\$100.0	\$104.0	\$134.0	\$83.0	\$96.0	\$151.0	\$1,298.0	\$1,986.0
Illinois	\$145.5	\$601.1	\$515.5	\$642.7	\$416.2	\$472.0	\$567.4	\$5,592.4	\$8,952.7
Kansas	\$61.2	\$176.1	\$158.3	\$200.2	\$137.0	\$164.9	\$223.7	\$1,544.3	\$2,665.7
Maine	\$12.1	\$42.4	\$37.1	\$46.6	\$32.3	\$44.6	\$66.7	\$415.6	\$697.6
Michigan	\$109.9	\$448.3	\$373.3	\$427.7	\$277.8	\$320.2	\$430.5	\$4,206.4	\$6,594.1
Minnesota	\$67.3	\$302.4	\$305.3	\$400.9	\$272.1	\$341.2	\$428.5	\$2,161.8	\$4,279.5
Missouri	\$78.2	\$306.4	\$271.7	\$325.0	\$205.3	\$255.0	\$347.1	\$3,000.0	\$4,788.7
Nebraska	\$41.0	\$138.0	\$108.0	\$120.0	\$69.0	\$84.0	\$105.0	\$613.0	\$1,278.0
Nevada	\$435.3	\$571.0	\$336.2	\$407.5	\$300.7	\$319.9	\$434.9	\$614.4	\$3,420.0
North Carolina	\$50.4	\$308.4	\$274.8	\$313.2	\$172.8	\$194.4	\$247.2	\$1,914.0	\$3,475.2
Pennsylvania	\$195.2	\$609.9	\$447.4	\$532.5	\$322.4	\$380.4	\$493.1	\$4,321.1	\$7,302.0
Tennessee	\$76.0	\$426.0	\$497.3	\$708.2	\$430.1	\$556.3	\$680.0	\$3,029.0	\$6,402.9
Virginia	\$48.1	\$212.0	\$179.3	\$210.0	\$135.1	\$169.0	\$211.7	\$2,015.7	\$3,180.9
Washington	\$161.9	\$582.0	\$456.1	\$529.2	\$306.3	\$392.9	\$589.4	\$3,913.9	\$6,931.6
TOTAL	\$1,502.2	\$4,824.0	\$4,064.4	\$4,997.5	\$3,160.1	\$3,790.7	\$4,976.2	\$34,639.7	\$61,954.9

State	Annual Retail Sales Volume								Total
	\$0 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000- \$1,999,999	\$2,000,000- \$2,999,999	\$3,000,000- \$4,999,999	\$5,000,000- \$9,999,999	>\$10,000,000	
Colorado	1.0%	5.0%	5.2%	6.7%	4.2%	4.8%	7.6%	65.4%	100.0%
Illinois	1.6%	6.7%	5.8%	7.2%	4.6%	5.3%	6.3%	62.5%	100.0%
Kansas	2.3%	6.6%	5.9%	7.5%	5.1%	6.2%	8.4%	57.9%	100.0%
Maine	1.7%	6.1%	5.3%	6.7%	4.6%	6.4%	9.6%	59.6%	100.0%
Michigan	1.7%	6.8%	5.7%	6.5%	4.2%	4.9%	6.5%	63.8%	100.0%
Minnesota	1.6%	7.1%	7.1%	9.4%	6.4%	8.0%	10.0%	50.5%	100.0%
Missouri	1.6%	6.4%	5.7%	6.8%	4.3%	5.3%	7.2%	62.6%	100.0%
Nebraska	3.2%	10.8%	8.5%	9.4%	5.4%	6.6%	8.2%	48.0%	100.0%
Nevada	12.7%	16.7%	9.8%	11.9%	8.8%	9.4%	12.7%	18.0%	100.0%
North Carolina	1.5%	8.9%	7.9%	9.0%	5.0%	5.6%	7.1%	55.1%	100.0%
Pennsylvania	2.7%	8.4%	6.1%	7.3%	4.4%	5.2%	6.8%	59.2%	100.0%
Tennessee	1.2%	6.7%	7.8%	11.1%	6.7%	8.7%	10.6%	47.3%	100.0%
Virginia	1.5%	6.7%	5.6%	6.6%	4.2%	5.3%	6.7%	63.4%	100.0%
Washington	2.3%	8.4%	6.6%	7.6%	4.4%	5.7%	8.5%	56.5%	100.0%
TOTAL	2.4%	7.8%	6.6%	8.1%	5.1%	6.1%	8.0%	55.9%	100.0%

Source: Task Force Compilation based on data submitted by states.

Amount of Vendor Discount Claimed by Size of Retailer (Dollar Amounts in \$000's)

State	Annual Retail Sales Volume								Total
	\$0 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000- \$1,999,999	\$2,000,000- \$2,999,999	\$3,000,000- \$4,999,999	\$5,000,000- \$9,999,999	>\$10,000,000	
Colorado	\$678.0	\$3,314.0	\$3,480.0	\$4,465.0	\$2,752.0	\$3,189.0	\$5,021.0	\$43,211.0	\$66,110.0
Illinois	\$10,993.7	\$10,393.8	\$8,974.5	\$11,372.6	\$7,314.2	\$8,224.8	\$10,053.3	\$103,145.6	\$170,472.5
Kansas									
Maine									
Michigan	\$3,579.2	\$2,206.4	\$1,439.3	\$1,525.8	\$911.2	\$1,089.4	\$1,413.8	\$13,586.6	\$25,751.7
Minnesota									
Missouri	\$1,400.0	\$5,900.0	\$5,500.0	\$6,800.0	\$4,300.0	\$4,600.0	\$7,600.0	\$64,600.0	\$100,700.0
Nebraska	\$1,472.0	\$3,838.0	\$2,203.0	\$1,455.0	\$617.0	\$558.0	\$695.0	\$1,753.0	\$12,591.0
Nevada	\$2,355.4	\$3,356.9	\$1,705.4	\$2,624.0	\$1,437.6	\$1,594.7	\$2,188.4	\$3,523.7	\$18,786.1
North Carolina									
Pennsylvania	\$1,600.0	\$5,400.0	\$4,100.0	\$5,000.0	\$3,100.0	\$3,700.0	\$4,800.0	\$43,000.0	\$70,700.0
Tennessee									
Virginia	\$1,436.9	\$6,579.0	\$5,156.2	\$5,333.1	\$2,985.8	\$3,316.1	\$4,124.8	\$35,372.8	\$64,304.7
Washington									

Colorado: Discount is 3.3 percent of the state tax collected. Discounts also available for some locally administered taxes.

Illinois: Discount is 1.75 percent of the tax due.

Michigan: Discount is 0.5 percent but applies only to the first 4.0 percent in tax rate; total rate is 6.0 percent. Discount is 0.75 percent if paid by 7th of the month.

Missouri: Discount is 2.0 percent of the tax due.

Nebraska: Discount is 2.5 percent of tax collected per location subject to \$75 maximum per reporting period.

Nevada: Discount is 0.5 percent of the tax due.

Pennsylvania: Discount is 1.0 percent of the tax due.

Virginia: Discount is a sliding scale ranging from 3 percent of the tax on the first \$62,500 in sales per period to 2.75 percent up to \$208,000 and 1.5 percent of the remainder. Slightly higher discounts apply to the sale of food.

Source: Task Force Compilation based on data submitted by states. Nature of vendor discounts obtained from Federation of Tax Administrators.

1.0%	5.0%	5.3%	6.8%	4.2%	4.8%	7.6%	65.4%	
6.4%	6.1%	5.3%	6.7%	4.3%	4.8%	5.9%	60.5%	
13.9%	8.6%	5.6%	5.9%	3.5%	4.2%	5.5%	52.8%	
1.4%	5.9%	5.5%	6.8%	4.3%	4.6%	7.5%	64.2%	
11.7%	30.5%	17.5%	11.6%	4.9%	4.4%	5.5%	13.9%	100.0%
12.5%	17.9%	9.1%	14.0%	7.7%	8.5%	11.6%	18.8%	
2.3%	7.6%	5.8%	7.1%	4.4%	5.2%	6.8%	60.8%	
2.2%	10.2%	8.0%	8.3%	4.6%	5.2%	6.4%	55.0%	