

Re-Base Methodology

2018 Universe	\$	24.5	If all Vermont Income Tax Filers used the 2018 hold harmless table
Wayfair & Marketplace	\$	20.0	Wayfair and Marketplace projected 2018 total
Remaining Universe	\$	4.5	The amount of potential uncollected sales tax remaining after Wayfair and Marketplace
Scaling Factor		20%	4.5M/24.5M, rounded
Base		0.10%	2018 table base % of AGI
New		0.02%	Scale down the old table base by a factor of 20%
2018 Use Tax Revenue	\$	3.4	From IN-111's posted through 11/14/19
2018 Alt Table Revenue	\$	1.7	Assumes that filers who don't use the table will enter the same value as they did
Fiscal Impact	\$	(1.7)	Up to 50% reduction in use tax revenue from PIT returns

Alternative Table

AGI Low	AGI High	Amount	
\$ (10,000,000,000)	\$ 10,000	\$1	
\$ 10,001	\$ 20,000	\$2	
\$ 20,001	\$ 30,000	\$4	
\$ 30,001	\$ 40,000	\$6	
\$ 40,001	\$ 50,000	\$8	
\$ 50,001	\$ 60,000	\$10	
\$ 60,001	\$ 70,000	\$12	
\$ 70,001	\$ 80,000	\$14	
\$ 80,001	\$ 90,000	\$16	
\$ 90,001	\$ 100,000	\$18	
\$ 100,001	\$ 10,000,000,000	\$150	or .02% of AGI, whichever's less

2018 Use Tax Totals by Payer Type

Payer Type	Count	Total Revenue
Non Table	18,087	\$ 1,223,360
Table	27,820	\$ 2,138,479
Zero	337,374	\$ -
Grand Total	383,281	\$ 3,361,839
Compliance Rate	12.0%	