Collection of sales tax by marketplace facilitators.

**FISCAL NOTE**

**NON-ADMINISTRATIVE IMPACT**

<table>
<thead>
<tr>
<th></th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENERAL FUND</td>
<td>$3,790,000</td>
<td>$3,860,000</td>
<td>$3,930,000</td>
</tr>
<tr>
<td>LOCAL SOURCES FUND</td>
<td>$3,490,000</td>
<td>$3,550,000</td>
<td>$3,610,000</td>
</tr>
</tbody>
</table>

Source of revenue increase:

This bill requires marketplace facilitators to collect and remit sales taxes on sales facilitated on its marketplace for marketplace sellers.

Assumptions:

The revenue increase presented in the table above is based on an estimated total of $7 million to be collected based on known marketplace facilitator sales.

The marketplace sales are anticipated to increase at the same growth rate of sales & use taxes projected in the October 2018 CREG forecast.

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(Information provided by Terri Lucero, Department of Revenue, 777-5220)