

# DELIVERING LOST REVENUE

SUPPORT THE MARKETPLACE AND INTERNET TAX FAIRNESS ACT (MITFA)

## SAMPLE STATE

	MFA RETAIL REVENUE, 2013:	MFA RETAIL REVENUE 2011-2013 GROWTH RATE:	ITFA FORGONE REVENUE, 2013:	ITFA FORGONE REVENUE 2011-2013 GROWTH RATE:
STATE	\$200.0 B	17.3%	\$28.0 M	17.7%
NATIONAL	\$1.0 B	12%	\$24 B	9%

MITFA (S. 2609) addresses the Marketplace Fairness Act (MFA) and includes a temporary extension of the Internet Tax Freedom Act (ITFA), which are both important issues for counties.

- MITFA is **not a new tax** and would allow state and local governments to enforce existing sales and use taxes on online and remote sales.
- Though not ideal, MITFA includes a 10-year moratorium on collecting taxes on Internet access, which is preferable to a permanent moratorium.
- **MITFA would enable state and local governments to collect revenue owed in sales taxes each year that could be dedicated to providing important local services** such as infrastructure, public safety, education and economic development.

Source: NACO Analysis of data from Census Bureau; University of Tennessee; Federal Communications Commission; U.S. Census Bureau



### MISSING REVENUE IS CRITICAL FOR SERVICES INCLUDING:

ROAD AND BRIDGE MAINTENANCE	LAW ENFORCEMENT	HEALTH CARE	EDUCATION	ECONOMIC DEVELOPMENT	SOLID WASTE DISPOSAL	ENVIRONMENTAL COMPLIANCE