

REVENUE ESTIMATING CONFERENCE

Revenue Source: Sales and Use Tax
Issue: Sales Tax Collection Allowance Increase
Bill Number(s): SPB 7074

Entire Bill
 Partial Bill: Section 24

Sponsor(s): N/A

Month/Year Impact Begins: January 2025

Date(s) Conference Reviewed: December 15th, 2023 (First \$60)
February 2nd, 2024 (First \$45, No given effective date)
February 23rd, 2024 (First \$45, January 1st effective date)
March 5th, 2024 (First \$45, January 1st effective date – corrected lag)

Section 1: Narrative

a. **Current Law:** Collection allowance is awarded on 2.5% of the first \$1,200 of tax due on each electronically filed return.

b. **Proposed Change:** Under the proposed language, collection allowance would be awarded on the first \$45 dollars of tax due, effective January 1st, 2025.

Section 2: Description of Data and Sources

Direct return data from 2015-Current

Section 3: Methodology (Include Assumptions and Attach Details)

To properly analyze this language, we pulled all sales tax returns for the past five years. We started by dropping all paper-filed returns and separating the consolidated returns from the DR-15s, DR-15ezs, and DR-38s. We also set aside all returns that donate their collection allowance to education. Though they elect to let the state retain the collection allowance, the money does leave the general revenue fund. This effect is measured separately.

Part 1 A: Consolidated Filers

As consolidated filers get to claim collection allowance on every location for which they file positive tax due, we need to determine the number of such locations in each DR-7 return. We drop locations with no tax due and match the remaining DR-15con location level returns to the top-level DR-7 through internal identifiers, then tally the matches. Each DR-7 then calculates its max collection allowance under this language as the number of matched locations times \$45. The collections allowance that would be claimed on this return is then the lesser of this maximum or the tax due before penalty and interest. The impact per return is the difference between collection allowance claimed and the collection allowance assessed under the new language.

Part 1 B: All the Rest

The other sales tax returns are more straightforward, they each calculate their maximum collection allowance under this language as the lesser of \$45 or tax due before penalty and interest. The impact per return is then the difference between the collection allowance claimed and the collection allowance assessed under the new language. To arrive at the impact for a fiscal year, all returns filed within that year are aggregated together.

Part 2: Allowance for Education

A relatively small number of filers opt to donate their collection allowance to education. The state still collects the allowances designated for education, but under this language, assuming consistent taxpayer behavior, the amount collected would increase. This was measured by pulling only those returns which donated and taking the difference between what was donated and the calculated amount from Part 1.

Impact:

The last year for which we have complete data is FY23, so that is our starting point. True growth of this impact is a function of (1) growth of returns which have at least \$45 tax due and (2) growth of the volume of tax due on returns with less than \$45 in tax. In previous year's impacts, population growth was used to proxy this growth function. This year, we have pulled enough history to look at how this impact would have grown had it been implemented in the past. To avoid pandemic noise, we use the average growth per annum from FY21 – FY23, which is 3.6%.

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In FY23, approximately \$14M of the impact is coming from returns where taxpayers were not in compliance and thus received no collection allowance. This amount is removed from the first-year impact and, as such, those taxpayers are assumed to remain non-compliant.

The included impact is the total impact to GR which is the impact to the state plus the increased transfer to DOE from manual election to education. A lever is included in the attached spreadsheet to explore behavior changes related to this election.

First years cash is 6/12ths recurring to account for the January 1 start date.

Section 4: Proposed Fiscal Impact to GR

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25			(\$56.76) M	(\$113.51) M		
2025-26			(\$117.59) M	(\$117.59) M		
2026-27			(\$121.82) M	(\$121.82) M		
2027-28			(\$126.20) M	(\$126.20) M		
2028-29			(\$130.73) M	(\$130.73) M		

Revenue Distribution:

Section 5: Consensus Estimate (Adopted: 03/05/2024) The Conference adopted the proposed estimate.

	GR		Trust		Local/Other		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2024-25	(59.1)	(118.2)	2.3	4.7	0.0	0.0	(56.8)	(113.5)
2025-26	(122.4)	(122.4)	4.8	4.8	0.0	0.0	(117.6)	(117.6)
2026-27	(126.8)	(126.8)	5.0	5.0	0.0	0.0	(121.8)	(121.8)
2027-28	(131.4)	(131.4)	5.2	5.2	0.0	0.0	(126.2)	(126.2)
2028-29	(136.1)	(136.1)	5.4	5.4	0.0	0.0	(130.7)	(130.7)

	A	B	C	D	E	F	G	H	
1		Impact Part 1: No Complications							
2	FY		Top Level Returns	Location Level Returns	First 45 of Amount Due	Current Collection Allowance	Basic Impact		
3	2018	3,366,841	4,272,835	184,512,573	73,447,826	(111,064,747)			
4	2019	3,472,783	4,391,430	189,417,233	75,985,241	(113,431,992)			
5	2020	3,436,638	4,354,289	187,023,722	74,915,731	(112,107,991)			
6	2021	3,573,354	4,518,987	194,165,873	78,015,969	(116,149,904)			
7	2022	3,716,200	4,677,355	201,597,199	82,217,697	(119,379,502)			
8	2023	3,875,394	4,869,566	210,464,983	85,835,832	(124,629,151)			
9									
10	Impact Part 2: Collection Allowance For Education								
11	FY		Top Level Returns	Location Level Returns	First 45 of Amount Due	Collection Allowance For Education	Education Impact		
12	2018	79,201	85,474	\$ 4,564,062	\$ 1,011,944	\$ 3,552,119			
13	2019	84,972	91,602	\$ 4,942,581	\$ 1,111,421	\$ 3,831,159			
14	2020	85,583	92,617	\$ 4,972,377	\$ 1,119,000	\$ 3,853,377			
15	2021	91,875	98,436	\$ 5,280,377	\$ 1,200,030	\$ 4,080,346			
16	2022	97,295	105,731	\$ 5,688,440	\$ 1,348,893	\$ 4,339,548			
17	2023	99,131	109,030	\$ 5,947,718	\$ 1,432,380	\$ 4,515,338			
18									
19	In FY23, 70% of returns donating their collection allowance to education were claiming less than the \$30 cap. In aggregate, only about half of returns claim less than the cap. This section is built to recognize the possibility that some filers may elect to stop donating their collection allowance, increasing the impact to the state. This behavior change would likely occur at an increased magnitude among below-the-cap filers.				Behavior Change Consideration				
20					Allowance For Education Drop Out Rate	0%			
21					Under Current Cap	0%			
22					At Current Cap	0%			
23					2023 Allowance For Education with First 45	\$ 5,947,717.87			
24					Under Current Cap	\$ 4,002,259.09			
25					At Current Cap	\$ 1,278,117.46			
26					Amount Reclaimed by Taxpayers	\$ -			
27					Under Current Cap	\$ -			
28					At Current Cap	\$ -			
29	FY 2023 Impact				First years cash is 5/12ths recurring, recognizing DOR administration in treating a return in accordance with the law at the time the tax was incurred. If the intent is for returns filed in January 2024 to be covered by the language, clarification would be necessary.				
30	Law	\$ (124,629,151)							
31	Donation	\$ 4,515,338							
32	Behavior	\$ -							
33	Compliance	\$ 14,343,874							
34		\$ (105,769,938)							
35					Middle Impact				
36	The Compliance modifier is set up in keeping with an assumption made by the conference during the 2023 session. It is assumed that taxpayers denied collection allowance due to non-compliance would also be denied in the future.				FY	Cash	Recurring		
37					2022-23		(\$105.77)M		
38					2023-24		(\$109.57)M		
39					2024-25	(\$56.76)M	(\$113.51)M		
40					2025-26	(\$117.59)M	(\$117.59)M		
41					2026-27	(\$121.82)M	(\$121.82)M		
42					2027-28	(\$126.20)M	(\$126.20)M		
43					2028-29	(\$130.73)M	(\$130.73)M		

	A	B	C	D	E	F	G	H
44								
45		2021-2023 Growth			Impact to the State			
46					FY	Cash	Recurring	
47	2023	3.59%			2022-23		(\$105.77)M	
48	2024	3.59%			2023-24		(\$109.57)M	
49	2025	3.59%			2024-25	(\$56.76)M	(\$113.51)M	
50	2026	3.59%			2025-26	(\$117.59)M	(\$117.59)M	
51	2027	3.59%			2026-27	(\$121.82)M	(\$121.82)M	
52	2028	3.59%			2027-28	(\$126.20)M	(\$126.20)M	
53	2029	3.59%			2028-29	(\$130.73)M	(\$130.73)M	
54								
55	True growth of this impact is a function of two series:				Impact to DOE			
56	<ul style="list-style-type: none"> The number of returns filed with at least \$45 in tax The volume of tax due on returns with less than \$45 in tax 				FY	Cash	Recurring	
57					2022-23		\$4.34 M	
58					2023-24		\$4.50 M	
59					2024-25	\$2.33 M	\$4.66 M	
60					2025-26	\$4.82 M	\$4.82 M	
61					2026-27	\$5.00 M	\$5.00 M	
62					2027-28	\$5.18 M	\$5.18 M	
63					2028-29	\$5.36 M	\$5.36 M	
64								
65					Impact to GR			
66					FY	Cash	Recurring	
67					2022-23		(\$110.11)M	
68					2023-24		(\$114.07)M	
69					2024-25	(\$59.08)M	(\$118.17)M	
70					2025-26	(\$122.41)M	(\$122.41)M	
71					2026-27	(\$126.82)M	(\$126.82)M	
72					2027-28	(\$131.37)M	(\$131.37)M	
73					2028-29	(\$136.10)M	(\$136.10)M	
74								
75	Historical Growth							
76	FY	Impact	Growth					
77	2016	\$ (102,642,745)						
78	2017	\$ (106,597,888)	3.85%					
79	2018	\$ (111,064,747)	4.19%					
80	2019	\$ (113,431,992)	2.13%					
81	2020	\$ (112,107,991)	-1.17%					
82	2021	\$ (116,149,904)	3.61%					
83	2022	\$ (119,379,502)	2.78%					
84	2023	\$ (124,629,151)	4.40%					
85								
86	Proposed Growth Rates							
87	FY17 - FY19	3.39%						
88	FY17 - FY23	2.83%						
89	FY21 - FY23	3.59%						

By Return Type

	Returns	Locations	Tax Due	First 45 CA	Current CA	Impact
2016	3,117,836	3,982,041	25,432,021,761	171,840,002	69,197,257	(102,642,745)
DR-15	1,607,658	1,607,658	12,265,505,919	70,217,568	28,681,886	(41,535,682)
DR-15con	46,042	910,247	10,387,294,380	37,610,023	16,938,104	(20,671,919)
DR-15ez	1,456,439	1,456,439	2,513,166,831	63,666,197	23,350,570	(40,315,627)
DR-38	7,697	7,697	266,054,631	346,214	226,697	(119,517)
2017	3,251,443	4,124,434	26,899,285,294	178,115,437	71,517,549	(106,597,888)
DR-15	1,780,111	1,780,111	13,314,754,070	77,702,800	31,525,304	(46,177,496)
DR-15con	46,852	919,843	10,833,874,139	38,153,661	17,070,911	(21,082,750)
DR-15ez	1,416,801	1,416,801	2,467,656,429	61,913,836	22,695,546	(39,218,290)
DR-38	7,679	7,679	283,000,656	345,140	225,787	(119,352)
2018	3,366,841	4,272,835	28,640,677,351	184,512,573	73,447,826	(111,064,747)
DR-15	1,952,631	1,952,631	14,420,680,896	85,213,639	34,289,901	(50,923,738)
DR-15con	47,941	953,935	11,520,156,362	39,615,875	17,201,491	(22,414,383)
DR-15ez	1,358,825	1,358,825	2,400,902,815	59,348,364	21,738,309	(37,610,055)
DR-38	7,444	7,444	298,937,278	334,696	218,126	(116,570)
2019	3,472,783	4,391,430	30,513,003,162	189,417,233	75,985,241	(113,431,992)
DR-15	2,120,975	2,120,975	15,628,110,167	92,555,891	37,401,848	(55,154,044)
DR-15con	49,076	967,723	12,209,066,600	39,957,539	17,451,251	(22,506,288)
DR-15ez	1,295,223	1,295,223	2,371,333,198	56,566,402	20,910,727	(35,655,676)
DR-38	7,509	7,509	304,493,197	337,401	221,415	(115,985)
2020	3,436,638	4,354,289	30,383,424,970	187,023,722	74,915,731	(112,107,991)
DR-15	2,150,597	2,150,597	15,308,058,589	93,660,907	38,024,753	(55,636,154)
DR-15con	50,342	967,993	12,584,962,143	39,505,034	17,090,896	(22,414,137)
DR-15ez	1,228,461	1,228,461	2,200,801,636	53,532,382	19,587,719	(33,944,663)
DR-38	7,238	7,238	289,602,602	325,401	212,363	(113,037)
2021	3,573,354	4,518,987	33,370,435,894	194,165,873	78,015,969	(116,149,904)
DR-15	2,296,770	2,296,770	16,857,053,007	99,933,490	40,717,924	(59,215,566)
DR-15con	51,055	996,688	13,736,643,112	40,810,072	17,513,106	(23,296,966)
DR-15ez	1,218,323	1,218,323	2,354,354,244	53,098,242	19,572,048	(33,526,194)
DR-38	7,206	7,206	422,385,532	324,069	212,891	(111,178)
2022	3,716,200	4,677,355	42,212,340,397	201,597,199	82,217,697	(119,379,502)
DR-15	2,464,901	2,464,901	23,161,529,681	107,581,894	44,079,980	(63,501,914)
DR-15con	51,744	1,012,899	15,944,527,604	41,558,900	18,158,559	(23,400,341)
DR-15ez	1,192,222	1,192,222	2,606,804,005	52,126,595	19,761,367	(32,365,228)
DR-38	7,333	7,333	499,479,106	329,810	217,791	(112,019)
2023	3,875,394	4,869,566	45,717,538,193	210,464,983	85,835,832	(124,629,151)
DR-15	2,638,798	2,638,798	25,398,645,786	115,437,966	47,279,211	(68,158,755)
DR-15con	53,072	1,047,244	17,229,239,321	43,226,422	18,658,165	(24,568,257)
DR-15ez	1,176,144	1,176,144	2,581,811,646	51,469,077	19,680,025	(31,789,051)
DR-38	7,380	7,380	507,841,440	331,518	218,431	(113,087)

By Current Collection Allowance

	Returns	Locations	Tax Due	First 45 CA	Current CA	Impact
2016	3,117,836	3,982,041	25,432,021,761	171,840,002	69,197,257	(102,642,745)
Extra	89	89	39,256,364	4,005	809,025	805,020
Capped	1,191,641	1,290,275	16,268,262,130	58,062,358	38,708,250	(19,354,108)
Partial	1,734,938	2,453,683	8,587,178,498	105,125,618	29,679,982	(75,445,636)
Zero	191,168	237,994	537,324,769	8,648,020	-	(8,648,020)
2017	3,251,443	4,124,434	26,899,285,294	178,115,437	71,517,549	(106,597,888)
Extra	95	94	38,923,008	4,230	802,633	798,403
Capped	1,245,004	1,345,154	17,362,473,715	60,531,930	40,354,620	(20,177,310)
Partial	1,803,086	2,528,889	8,936,954,623	108,277,723	30,360,295	(77,917,428)
Zero	203,258	250,297	560,933,948	9,301,553	-	(9,301,553)
2018	3,366,841	4,272,835	28,640,677,351	184,512,573	73,447,826	(111,064,747)
Extra	105	105	42,060,269	4,725	867,713	862,988
Capped	1,285,392	1,384,498	18,424,124,169	62,302,369	41,534,940	(20,767,429)
Partial	1,862,807	2,616,688	9,588,150,743	112,054,527	31,045,173	(81,009,354)
Zero	218,537	271,544	586,342,169	10,150,952	-	(10,150,952)
2019	3,472,783	4,391,430	30,513,003,162	189,417,233	75,985,241	(113,431,992)
Extra	101	101	44,897,242	4,545	928,361	923,816
Capped	1,344,716	1,437,669	19,543,701,994	64,695,062	43,130,070	(21,564,992)
Partial	1,901,037	2,672,085	10,341,423,977	114,295,293	31,926,810	(82,368,483)
Zero	226,929	281,575	582,979,950	10,422,333	-	(10,422,333)
2020	3,436,638	4,354,289	30,383,424,970	187,023,722	74,915,731	(112,107,991)
Extra	95	95	46,311,474	4,275	962,139	957,864
Capped	1,323,747	1,404,838	18,894,557,258	63,217,035	42,145,140	(21,071,895)
Partial	1,882,585	2,656,500	10,599,268,847	113,203,078	31,808,452	(81,394,625)
Zero	230,211	292,856	843,287,391	10,599,335	-	(10,599,335)
2021	3,573,354	4,518,987	33,370,435,894	194,165,873	78,015,969	(116,149,904)
Extra	93	93	54,475,719	4,185	1,132,579	1,128,394
Capped	1,403,151	1,476,761	20,697,641,910	66,454,180	44,302,830	(22,151,350)
Partial	1,889,917	2,698,127	11,895,052,835	114,936,685	32,580,560	(82,356,125)
Zero	280,193	344,006	723,265,430	12,770,823	-	(12,770,823)
2022	3,716,200	4,677,355	42,212,340,397	201,597,199	82,217,697	(119,379,502)
Extra	15	15	15,532,757	675	318,668	317,993
Capped	1,539,992	1,623,504	27,570,626,763	73,057,646	48,705,120	(24,352,526)
Partial	1,886,752	2,700,226	13,798,495,980	115,489,229	33,193,909	(82,295,320)
Zero	289,441	353,610	827,684,897	13,049,649	-	(13,049,649)
2023	3,875,394	4,869,566	45,717,538,193	210,464,983	85,835,832	(124,629,151)
Extra	-	-	-	-	-	-
Capped	1,625,608	1,702,584	29,748,659,999	76,616,280	51,077,520	(25,538,760)
Partial	1,929,807	2,784,025	14,979,333,406	119,504,828	34,758,312	(84,746,516)
Zero	319,979	382,957	989,544,788	14,343,874	-	(14,343,874)

By Proposed Collection Allowance

	Returns	Locations	Tax Due	First 45 CA	Current CA	Impact
2016	3,117,836	3,982,041	25,432,021,761	171,840,002	69,197,257	(102,642,745)
Full \$45	2,939,859	3,714,011	25,426,669,800	167,130,495	69,090,615	(98,039,880)
>= \$30	56,994	111,271	3,145,117	2,975,370	67,224	(2,908,146)
< \$30	118,405	122,170	2,203,594	1,734,137	39,418	(1,694,719)
Zero	2,578	34,589	3,250	-	-	-
2017	3,251,443	4,124,434	26,899,285,294	178,115,437	71,517,549	(106,597,888)
Full \$45	3,064,203	3,848,702	26,893,632,515	173,191,590	71,405,855	(101,785,735)
>= \$30	59,089	113,686	3,292,417	3,100,678	70,283	(3,030,396)
< \$30	125,491	129,776	2,357,162	1,823,168	41,411	(1,781,757)
Zero	2,660	32,270	3,200	-	-	-
2018	3,366,841	4,272,835	28,640,677,351	184,512,573	73,447,826	(111,064,747)
Full \$45	3,170,772	3,988,298	28,634,879,415	179,473,410	73,333,933	(106,139,477)
>= \$30	62,091	116,129	3,356,011	3,148,802	71,002	(3,077,800)
< \$30	131,117	134,682	2,439,625	1,890,361	42,891	(1,847,471)
Zero	2,861	33,726	2,300	-	-	-
2019	3,472,783	4,391,430	30,513,003,162	189,417,233	75,985,241	(113,431,992)
Full \$45	3,270,633	4,092,732	30,506,999,596	184,172,940	75,867,206	(108,305,734)
>= \$30	63,773	122,536	3,507,025	3,309,548	73,767	(3,235,781)
< \$30	135,196	138,900	2,491,931	1,934,745	43,884	(1,890,862)
Zero	3,181	37,262	4,610	-	384	384
2020	3,436,638	4,354,289	30,383,424,970	187,023,722	74,915,731	(112,107,991)
Full \$45	3,225,627	4,033,431	30,377,099,081	181,504,395	74,786,197	(106,718,198)
>= \$30	64,494	130,805	3,710,716	3,505,963	80,365	(3,425,599)
< \$30	142,496	147,409	2,605,234	2,013,364	45,665	(1,967,699)
Zero	4,021	42,644	9,939	-	3,505	3,505
2021	3,573,354	4,518,987	33,370,435,894	194,165,873	78,015,969	(116,149,904)
Full \$45	3,352,624	4,188,293	33,363,583,818	188,473,185	77,875,471	(110,597,714)
>= \$30	65,752	133,354	3,870,837	3,572,959	94,054	(3,478,905)
< \$30	150,943	157,077	2,975,589	2,119,729	46,298	(2,073,431)
Zero	4,035	40,263	5,650	-	145	145
2022	3,716,200	4,677,355	42,212,340,397	201,597,199	82,217,697	(119,379,502)
Full \$45	3,508,210	4,363,778	42,205,993,803	196,370,010	82,103,494	(114,266,516)
>= \$30	61,652	120,590	3,524,857	3,233,390	70,589	(3,162,801)
< \$30	142,353	147,410	2,816,587	1,993,799	43,459	(1,950,340)
Zero	3,985	45,577	5,150	-	155	155
2023	3,875,394	4,869,566	45,717,538,193	210,464,983	85,835,832	(124,629,151)
Full \$45	3,670,189	4,558,422	45,711,122,437	205,128,990	85,721,353	(119,407,637)
>= \$30	61,209	121,595	3,653,465	3,365,563	71,570	(3,293,993)
< \$30	139,811	143,505	2,755,570	1,970,430	42,680	(1,927,750)
Zero	4,185	46,044	6,721	-	229	229

Donations to Education by Current Collection Allowance						
	Returns	Locations	Tax Due	First 45 CA	Current CA	Impact
2016	59,052	64,505	231,729,232	3,525,782	804,217	2,721,565
Extra	-	-	-	-	-	-
Capped	13,727	14,283	180,494,649	856,980	428,490	428,490
Partial	45,325	50,222	51,234,582	2,668,802	375,727	2,293,075
Zero	-	-	-	-	-	-
2017	74,016	79,968	270,700,041	4,307,429	959,600	3,347,830
Extra	-	-	-	-	-	-
Capped	16,290	17,282	237,416,518	1,036,920	518,460	518,460
Partial	57,726	62,686	33,283,523	3,270,509	441,140	2,829,370
Zero	-	-	-	-	-	-
2018	79,201	85,474	278,778,536	4,564,062	1,011,944	3,552,119
Extra	-	-	-	-	-	-
Capped	17,581	18,556	248,102,725	1,113,360	556,680	556,680
Partial	61,620	66,918	30,675,811	3,450,702	455,264	2,995,439
Zero	-	-	-	-	-	-
2019	84,972	91,602	318,964,857	4,942,581	1,111,421	3,831,159
Extra	-	-	-	-	-	-
Capped	19,050	19,821	254,064,574	1,189,237	594,630	594,607
Partial	65,922	71,781	64,900,283	3,753,344	516,791	3,236,553
Zero	-	-	-	-	-	-
2020	85,583	92,617	372,708,919	4,972,377	1,119,000	3,853,377
Extra	-	-	-	-	-	-
Capped	18,916	19,465	246,196,208	1,167,900	583,950	583,950
Partial	66,667	73,152	126,512,710	3,804,477	535,050	3,269,427
Zero	-	-	-	-	-	-
2021	91,875	98,436	403,819,090	5,280,377	1,200,030	4,080,346
Extra	-	-	-	-	-	-
Capped	21,163	21,302	252,891,801	1,278,117	639,060	639,057
Partial	70,712	77,134	150,927,289	4,002,259	560,970	3,441,289
Zero	-	-	-	-	-	-
2022	97,295	105,731	500,093,675	5,688,440	1,348,893	4,339,548
Extra	-	-	-	-	-	-
Capped	24,541	24,641	319,171,679	1,478,460	739,230	739,230
Partial	72,754	81,090	180,921,996	4,209,980	609,663	3,600,317
Zero	-	-	-	-	-	-
2023	99,131	109,030	463,023,165	5,947,718	1,432,380	4,515,338
Extra	-	-	-	-	-	-
Capped	25,988	26,152	306,789,588	1,569,120	784,560	784,560
Partial	73,143	82,878	156,233,577	4,378,598	647,820	3,730,778
Zero	-	-	-	-	-	-

Donations to Education by Proposed Collection Allowance

	Returns	Locations	Tax Due	First 45 CA	Current CA	Impact
2016	59,052	64,505	231,729,232	3,525,782	804,217	2,721,565
Full \$45	49,467	54,676	231,453,321	3,250,645	797,319	2,453,326
$\geq \$30$	4,503	4,614	200,665	200,137	5,015	195,121
$< \$30$	5,082	5,215	75,246	75,000	1,883	73,117
Zero	-	-	-	-	-	-
2017	74,016	79,968	270,700,041	4,307,429	959,600	3,347,830
Full \$45	60,843	66,525	270,336,691	3,945,152	950,524	2,994,628
$\geq \$30$	5,793	5,869	257,343	256,735	6,421	250,315
$< \$30$	7,380	7,574	106,007	105,542	2,655	102,887
Zero	-	-	-	-	-	-
2018	79,201	85,474	278,778,536	4,564,062	1,011,944	3,552,119
Full \$45	65,352	71,355	278,394,310	4,181,024	1,002,333	3,178,691
$\geq \$30$	6,197	6,439	274,321	273,747	6,859	266,889
$< \$30$	7,652	7,680	109,905	109,290	2,752	106,538
Zero	-	-	-	-	-	-
2019	84,972	91,602	318,964,857	4,942,581	1,111,421	3,831,159
Full \$45	70,279	76,819	318,562,153	4,540,935	1,101,340	3,439,595
$\geq \$30$	6,445	6,491	284,334	284,051	7,124	276,927
$< \$30$	8,248	8,292	118,370	117,594	2,957	114,637
Zero	-	-	-	-	-	-
2020	85,583	92,617	372,708,919	4,972,377	1,119,000	3,853,377
Full \$45	70,203	77,204	372,294,455	4,559,831	1,108,642	3,451,188
$\geq \$30$	6,503	6,514	288,421	287,700	7,210	280,490
$< \$30$	8,877	8,899	126,043	124,846	3,148	121,699
Zero	-	-	-	-	-	-
2021	91,876	98,437	403,821,483	5,280,437	1,200,082	4,080,354
Full \$45	75,937	82,412	403,394,941	4,854,859	1,189,279	3,665,580
$\geq \$30$	6,748	6,790	298,655	298,241	7,521	290,720
$< \$30$	9,191	9,235	127,887	127,336	3,282	124,054
Zero	-	-	-	-	-	-
2022	97,295	105,731	500,093,675	5,688,440	1,348,893	4,339,548
Full \$45	82,330	90,512	499,692,687	5,288,660	1,338,874	3,949,786
$\geq \$30$	6,236	6,323	277,374	276,830	6,923	269,907
$< \$30$	8,729	8,896	123,614	122,951	3,096	119,855
Zero	-	-	-	-	-	-
2023	99,131	109,030	463,023,165	5,947,718	1,432,380	4,515,338
Full \$45	85,277	95,032	462,645,518	5,572,092	1,422,930	4,149,162
$\geq \$30$	5,967	6,019	265,689	265,099	6,641	258,457
$< \$30$	7,887	7,979	111,958	110,527	2,809	107,719
Zero	-	-	-	-	-	-