

Fiscal Impact of Shifting Corporate Taxation to Mandatory Single Sales for Most Industries, with a Few on Optional Apportionment

A	B	C	D	E	F	G	H	I	J
NAICS	Industry Description	Shifted to Mandatory (Revenue Change) [2015 Data]	Shifted to Mandatory (Revenue Change) [2015 Data]	Number of Firms with a Tax Increase [2015 Data]	Number of Firms with a Tax Increase [2015 Data]	Number of Firms with a Tax Increase [2015 Data]	Number of Firms with a Tax Increase [2015 Data]	Offered Optional (Avg. 2014/2015 when available, otherwise 2015 or 2014)	Note
111	Crop Production	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
112	Animal Production and Aquaculture	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
113-115	Forestry, Logging, Fishing, Hunting, Trapping, Support Activities for Agriculture and Forestry	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
211	Oil and Gas Extraction	134,933,368	549,551	121	185	67	97	[1,531,080]	
212	Mining (except Oil and Gas)	72,83,897	2,444,940	12	38	3	5	[17,733]	Crude Petroleum Extraction optional, others are mand.
213	Support Activities for Mining	(1,585,333)	(2,902,629)	45	69	33	43	[5,350]	Coal Mining optional, others are mandatory
22	Utilities	[3,134]	-	<10	<10	<10	<10		Natural gas distribution optional, others are mandatory
236	Construction of Buildings	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
237	Heavy and Civil Engineering Construction	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
238	Specialty Trade Contractors	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
311-316	Food Manufacturing, Textile Mills, Apparel Manufacturing, Leather and Allied Product Mfg.	1,036,033	(2,792,429)	53	43	15	10	[1,186,859]	Food mfg./leag. Mfg. to optional/le else mandatory
321	Wood Product Manufacturing	73,993	240,000	22	28	<10	<10		
322	Paper Manufacturing	928,977	908,610	21	19	<10	<10		
323	Printing and Related Support Activities	[100,483]	(88,052)	16	14	13	16		
324	Petroleum and Coal Products Manufacturing	(2,956,333)	669,691	12	12	<10	<10		
325	Chemical Manufacturing	3,045,319	1,893,557	96	99	34	31		
326	Plastics and Rubber Products Manufacturing	27,408	69,230	39	36	15	10		
327	Nonmetallic Mineral Product Manufacturing	(64,638)	(54,258)	23	22	<10	<10		
331	Primary Metal Manufacturing	(77,258)	(98,904)	19	18	12	10	Unknown	Cement manufacturing optional/le else mandatory
332	Primary Nonmetallic Mineral Product Manufacturing	43,248	(39,304)	106	103	47	39		
333	Other Nonmetallic Mineral Product Manufacturing	(84,074)	839,033	143	140	30	27		
334	Computer and Electronic Product Manufacturing	Already opt. [1,594,200]	Already opt. [1,891,333]	Already optional	Already optional	Already optional	Already optional		
335	Electrical Equipment, Apparatus, and Component Manufacturing	(6,689)	255,215	55	46	<10	13		
336	Transportation Equipment Manufacturing	(6,689)	255,215	47	45	14	11		
337	Furniture and Related Product Manufacturing	18	18	18	18	<10	<10		
339	Textile Mill (except Cotton) Manufacturing	18	18	18	18	<10	<10		
341	Wholesale Trade (except Durable Goods)	(6,054,336)	(5,254,169)	374	156	53	39		
421-422	Wholesale Trade (Durable Goods)	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
423	Wholesale Trade (Nondurable Goods)	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
424	Merchant Wholesalers, Durable Goods	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
425	Wholesale Electronic Markets and Agents and Brokers	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
441	Motor Vehicle and Parts Dealer	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
442	Furniture and Home Furnishings Stores	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
443	Electronics and Appliance Stores	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
444	Building Material and Garden Equipment and Supplies Dealers	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
445	Food and Beverage Stores	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
446	Health and Personal Care Stores	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
447	Gasoline Stations	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
448	Clothing and Clothing Accessories Stores	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
451	Sporting Goods, Hobby, Musical Instrument, and Book Stores	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
452	General Merchandise Stores	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
453	Miscellaneous Store Retailers	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
454	Nonstore Retailers	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
481-483	Air Transportation, Rail Transportation, Water Transportation	446,463	Level of detail unavailable	26	Level of detail unavailable	10	Level of detail unavailable	[5,771]	Rail transportation-optional, all else mandatory
484	Truck Transportation	67,480	Level of detail unavailable	137	Level of detail unavailable	56	Level of detail unavailable		
485-487	Transit and Ground Transportation, Pipeline Transportation, Scenic Transp.	(794,855)	Level of detail unavailable	15	Level of detail unavailable	20	Level of detail unavailable		
488	Support Activities for Transportation	245,368	Level of detail unavailable	58	Level of detail unavailable	35	Level of detail unavailable		
491-493	Postal Service, Couriers and Messengers, Warehousing and Storage	791,507	(73,217)	21	18	15	14		
511	Publishing Industries (except Internet)	(6,375,148)	(7,352,836)	88	79	33	24		
512	Motion Picture and Sound Recording Industries	171,084	141,437	29	23	<10	<10		
515	Broadcasting (except Internet)	(238,236)	(509,645)	22	19	<10	10		
517	Telecommunications	1,338,705	2,086,081	96	94	26	25		
518	Data Processing, Hosting, and Related Services	203,272	(544,978)	35	36	<10	<10		
519	Other Information Services	3,886	(5,854)	<10	<10	<10	<10		
521-522	Monetary Authorities, Credit Intermediation and Related Activities	(12,199,453)	(13,122,956)	245	217	102	88		Commercial banking-optional, all else mandatory
523	Securities, Commodity Contracts, and Other Financial Investments and Related Activities	797,922	(2,354,367)	384	337	229	225		
524	Insurance Carriers and Related Activities	(82,968)	(91,980)	197	181	51	41		
525	Funds, Trusts, and Other Financial Vehicles	96,591	11,980	62	60	31	30		
531	Real Estate	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
532	Rental and Leasing Services	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
533	Lessors of Nonfinancial Intangible Assets (except Copyrighted Works)	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
541	Professional, Scientific, and Technical Services	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
551	Management of Companies and Enterprises	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		
561	Administrative and Support Services	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory		

Please note that these are estimates for discussion purposes only, not official fiscal notes or dynamic fiscal notes. Information that will become available between now and the legislative session will likely change the estimates.

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NAICS3	Industry Description	Shifted to Mandatory (Revenue Change) (2015 Data)	Shifted to Mandatory (Revenue Change) (2014 Data)	Number of Firms with a Tax Increase (2015 Data)*	Number of Firms with a Tax Increase (2014 Data)*	Number of Firms with a Tax Decrease (2015 Data)*	Number of Firms with a Tax Decrease (2014 Data)*	Offered Optional (Avg. 2014/2015 when available, otherwise 2015 or 2014)	Note
562	Waste Management and Remediation Services	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
611	Educational Services	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
621	Ambulatory Health Care Services	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
622	Hospitals	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
623	Nursing and Residential Care Facilities	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
624	Social Assistance	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
711-713	Performing Arts, Spectator Sports, and Related Museums, Historical Sites, Amusement, Recreation	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
721	Accommodation	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
722	Food Services and Drinking Places	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
811	Repair and Maintenance	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
812	Personal and Laundry Services	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
813-814	Religious, Grantmaking, Civic, Professional, Private Household Services	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	Already mandatory	
999	Unknown/Undisclosed/Potentially Misclassified Industry	7,359,921	822,244	451	457	255	367		
TOTAL		(4,399,629)	(28,103,674)	2,870	2,590	3,213	3,115	(4,238,046)	

*When the number of firms was less than 10, and the industry classification required summation, 5 firms were used for reporting purposes.

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