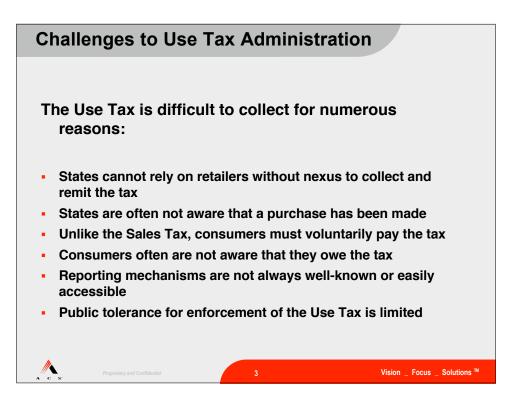
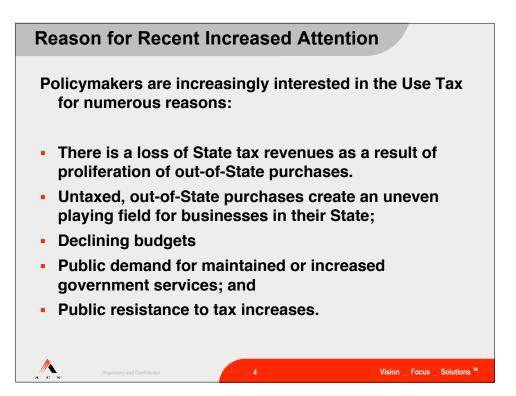
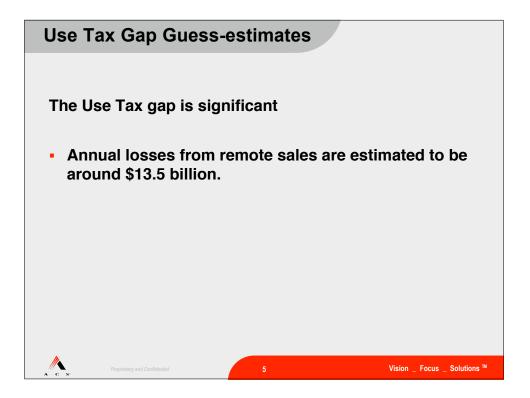
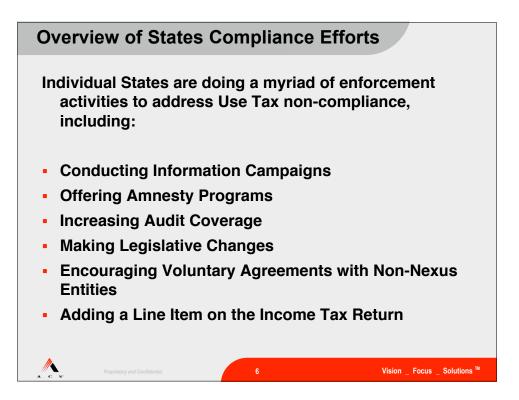


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| Ad | apted from Minnesota Use Tax | Study |
|----------------|------------------------------|---|
| State | Annual Participation Rate | Average Taxable Purchases Per Return |
| Rhode Island | 0.14% | \$1090 |
| New Jersey | 0.28 | 700 |
| Utah | 0.57 | 450 |
| Louisiana | 0.59 | 580 |
| Idaho | 0.77 | 650 |
| Connecticut | 0.78 | 1530 |
| Indiana | 0.87 | 690 |
| Wisconsin | 0.91 | 860 |
| Ohio | 1.06 | 440 |
| Kentucky | 1.09 | 660 |
| Vermont | 1.47 | 861 |
| Michigan | 1.78 | 550 |
| North Carolina | 4.02 | 390 |
| Maine | 7.96 | 390 |

