

# Digital Goods

**89%** Of Americans Use the internet through cable, satellite or mobile

**1.77** Billion Made online purchases in 2018

**45%** Of Internet Users Have purchased digital goods

**Over 178** Billion Apps downloaded in 2017

**3** States Could currently tax the same purchase

**\$122** Billion Revenue generated by apps in 2018

**618.1** Billion On-demand US music streams in 2017

## The Facts

The current laws governing the digital goods economy are based on brick and mortar locations and do not reflect the reality of 21<sup>st</sup> century commerce. Digital goods and services can include e-books, movies, music, and much more.

Currently, up to three states could seek to collect taxes from a single transaction for a digital good:

1. The state where the consumer physically presses the purchase button;
2. The state where the server that provides the sale of the good or service is located; and
3. The state in which the consumer resides.

This must be fixed. Now.

## Digital Goods and Services Tax Fairness Act

The Digital Goods and Services Tax Fairness Act (S. 765 and H.R. 1725) sets the framework allowing the state where consumer lives, if they so choose, to be the only ones to tax the sale of a digital good.

This would reduce confusion and clearly delineate which state has the right to choose whether to tax a digital commerce transaction.

For more info visit [downloadfairness.com](http://downloadfairness.com)

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