

March 18, 2013

The Honorable
United States Senate
Washington, DC 20510

Dear Senator:

The undersigned companies and state and national trade associations respectfully request that you vote yes on a proposed amendment to the fiscal year 2014 Senate Budget Resolution to implement S. 336, the Marketplace Fairness Act. The Marketplace Fairness Act would level the playing field for all sellers while assisting the states in collecting approximately \$23 billion in uncollected state sales and use taxes that are currently due on Internet and other remote sales. The bill was introduced by a strong bi-partisan group of Senators, led by Senators Enzi, Alexander, Heitkamp and Durbin -- to address the inequality in today's marketplace.

At issue is a decades-old Supreme Court ruling, issued in 1992 before the pervasiveness of Internet commerce, which prohibits states from requiring remote sellers to collect sales and use taxes owed on purchases from out-of-state vendors. This has created an unfair price disadvantage for brick-and-mortar businesses, has led to budget shortfalls for states as sales and use taxes go uncollected, and has placed an undue burden on consumers who do not realize they owe the sales/use tax if it is not collected by the seller, leaving them to face penalties and increased scrutiny from state auditors.

We support the Marketplace Fairness Act because it would give states the authority to manage their sales tax laws while addressing this issue. Only Congress can grant this authority to the states. S. 336 represents the best thinking of all the stakeholders and provides a pathway forward for states to collect sales and use taxes, simplify their tax statutes, and assist vendors with compliance, while providing for a robust \$1 million small business exemption.

As the Congress seeks solutions to address the federal budget and the impacts of sequestration, the Marketplace Fairness Act is a proposal that will help states facing their own budget shortfalls without increasing the federal deficit. Congress has an opportunity to enhance states' rights over sales and use tax collection authority and in the process level the playing field for all merchants. Please support the budget amendment on S. 336, the Marketplace Fairness Act, because the time has come to update our local and state tax laws.

Respectfully,

NATIONAL TRADE ASSOCIATIONS

American Apparel and Footwear Association
American Booksellers Association
American Farm Bureau Federation ®
American Independent Business Alliance
American Specialty Toy Retailing Association
American Veterinary Medical Association
Association for Christian Retail
California Association of College Store
Campus Stores of New England
Certified Commercial Investment Member Institute
College Stores Association of North Carolina
Consumer Electronics Association
Consumer Electronics Retailers Association
Food Marketing Institute

Heating, Air-Conditioning and Refrigeration Distributors International (HARDI)
Independent Running Retailer Association
Institute of Real Management
International Council of Shopping Centers
International Downtown Association
International Economic Development Council
Jewelers of America
Middle Atlantic College Stores
NAIOP, Commercial Real Estate Development Association
NAMM, National Association of Music Merchants
National Association of Chain Drug Stores
National Association of College Stores
National Association of Electrical Distributors
National Association of Real Estate Investment Trusts
National Association of Realtors
National Association of Wholesaler-Distributors
National Bicycle Dealers Association
National Grocers Association
National Home Furnishings Association
National Retail Federation
National Sporting Goods Association
North American Retail Dealers Association
Outdoor Industry Association (OIA)
Pet Industry Joint Advisory Council
Professional Beauty Association
Real Estate Roundtable
Realtors Land Institute
Retail Industry Leaders Association
Soccer Dealer Association
Society of Industrial and Office Realtors
Southwest Association of College Bookstores
Tri-State Bookstore Association
World Floor Covering Association

STATE / LOCAL TRADE ASSOCIATIONS

Alabama College Bookstore Association
Alabama Retail Association
Alaska Veterinary Medical Association
Alliance of Wisconsin Retailers
Arizona Retailers Association
Arkansas Grocers and Retail Merchants Association
Association of Washington Business
California Business Properties Association
California Retailers Association
California Veterinary Medical Association
Campus Stores of New England
Carolinas Food Industry Council
College Stores Association of New York State
Colorado Retail Council

Colorado Veterinary Medical Association
Connecticut Retail Merchants Association
Delaware Veterinary Medical Association
Economic Alliance of Snohomish County, WA
Florida Association of College Stores
Florida Retail Federation
Georgia Association of College Stores
Georgia Retail Association
Georgia Veterinary Medical Association
Idaho Retailers Association
Idaho Veterinary Medical Association
Illinois Association of College Stores
Illinois Retail Merchants Association
Illinois State Veterinary Medical Association
Indiana Association of College Stores
Indiana Retail Council
Indiana Veterinary Medical Association
Iowa Retail Federation
Iowa Veterinary Medical Association
Kentucky Retail Federation
Kentucky Veterinary Medical Association
Local First Arizona
Los Angeles Area Chamber of Commerce
Louisiana Retailers Association
Louisiana Veterinary Medical Association
Maine Merchants Association
Maine Veterinary Medical Association
Maryland Retailers Association
Massachusetts Veterinary Medical Association
Michigan Association of College Stores
Michigan Retailers Association
Michigan Veterinary Medical Association
Minnesota Business Partnership
Minnesota Chamber of Commerce
Minnesota Retail Association
Minnesota Veterinary Medical Association
Missouri Retailers Association
Mountains and Plains Independent Booksellers Association
Nebraska Retail Federation
Nebraska Veterinary Medical Association
Nevada Veterinary Medical Association
New Atlantic Independent Booksellers Association
New England Independent Booksellers Association
New Jersey Retail Merchants Association
New Jersey Veterinary Medical Association
New Mexico Retail Association
North Carolina Retail Merchants Association
North Carolina Veterinary Medical Association
North Dakota Retail Association

Northwest College Bookstore Association (WA, OR, AK, MT)
Ohio Association of College Stores
Ohio Council of Retail Merchants
Oklahoma Veterinary Medical Association
Pacific Northwest Booksellers Association
Pennsylvania Retailers' Association
Retail Association of Mississippi
Retail Association of Nevada
Retail Council of New York State
Retail Merchants of Hawaii
Retailers Association of Massachusetts
Rhode Island Retail Federation
Rocky Mountain Skyline Bookstore Association
Seattle Metropolitan Chamber of Commerce
South Carolina Association of College Stores
South Carolina Association of Veterinarians
South Carolina Retail Merchants Association
South Dakota Retailers Association
Southern Independent Booksellers Alliance
Tennessee Association of College Stores
Tennessee Retail Association
Tennessee Veterinary Medical Association
Texas Retailers Association
Tri-City Regional Chamber of Commerce
Tri-State Bookstore Association (ND, SD & MN)
Tri-State Jewelers Association
Twin Cities Metro Independent Business Alliance
Utah Food Industry Association
Utah Retail Merchants Association
Utah Veterinary Medical Association
Vermont Retail Association (MD, DE, DC)
Virginia Retail Merchants Association
Virginia Veterinary Medical Association
Washington Retail Association
Washington State Veterinary Medical Association
West Virginia Retailers Association
West Virginia Veterinary Medical Association
Wisconsin Association of College Stores
Wisconsin Veterinary Medical Association
Wyoming Retail Association
Wyoming Veterinary Medical Association

COMPANIES

Abbell Associates, Chicago, IL
Acadia Realty Trust, White Plains, NY
Amazon.com, Seattle, WA
AutoZone, Memphis, TN
Balliet's, LLC, Oklahoma City, OK
Barnes and Noble, New York, NY

Beall's, Inc., Bradenton, FL
Bed, Bath, & Beyond, Union, NJ
Belpre Motor Sales, Belpre, OH
Ben Bridge Jewelers, Seattle, WA
Best Buy Co., Inc., Richfield, MN
Blake Hunt Ventures, Inc., Danville, CA
BrandsMart U.S.A., Hollywood, FL
Bucksbaum Retail Properties, Inc., Danville, CA
Build-A-Bear Workshop®, Saint Louis, MO
Camelot Retail Consulting Group, Wichita, KS
Cascade Designs
CBL & Associates Properties, Inc., Chattanooga, TN
Cencor Realty Services, Dallas, TX
The Hocker Group, Louisville, KY
David Hocker & Associates, Owensboro, KY
DDR Corp., Beachwood, OH
Dick's Sporting Goods, Coraopolis, PA
DLC Management Corp., Tarrytown, NY
Donahue Schriber Realty Group, Costa Mesa, CA
EDENS, Columbia, SC
Evergreen Devco, Inc., Glendale, CA
ExOfficio, Seattle, WA
Fairfield Corp., Battle Creek, MI
Federal Realty Investment Trust, Rockville, MD
FedTax, Norwalk, CT
Foot Locker, Inc., New York, NY
Forest City Enterprises, Inc., Cleveland, OH
Gap Inc., San Francisco, CA
Garrison Pacific Properties, San Rafael, CA
General Growth Properties, Chicago, IL
Ginn Solutions
Givens Books and Little Dickens, Lynchburg, VA
Glimcher Realty Trust, Columbus, OH
Hart Realty Advisers, Inc., Simsbury, CT
Hutensky Capital Partners, Hartford, CT
Hy-Vee Inc., Des Moines, IA
Inland Real Estate Corporation, Oak Brook, IL
JC Penney, Plano, TX
Jo-Ann Stores, Inc., Hudson, OH
Bellevue Square Managers, Inc., Bellevue, WA
Kimco Realty Corporation, New Hyde Park, NY
L. Michael Foley and Associates, LLC, La Jolla, CA
Larson Binkley, Inc., Kansas City, MO
Lewis Electronics, Cleveland, OH
Limited Brands, Columbus, OH
Lowes Companies, Inc., Mooresville, NC
Macy's, Inc., Cincinnati, OH
Malcolm Riley and Associates, Los Angeles, CA
Marketing Developments, Inc. MI

Marshall Music Co., Lansing, MI
Meijer, Walker, MI
Michaels Electrical Supply Corp., Lynbrook, NY
Monte Cristo Bookshop, New London, CT
Petco, Inc., San Diego, CA
Point of View Farm Properties, Inc., Bengall, NY
Regency Centers, Jacksonville, FL
REI (Recreational Equipment, Inc.), Kent, WA
Reininga Corporation, Healdsburg, CA
RMResources, LLC, Ann Arbor, MI
Rosen's of Maine, Bucksport, ME
Sears Holdings Corporation, Greenwich, CT
Simon Property Group, Indianapolis, IN
Stafford Properties, Inc., Atlanta, GA
Staples, Inc., Framingham, MA
Steiner + Associates LLC, Columbus, OH
Stirling Properties, Covington, LA
Tanger Factory Outlet Centers, Inc., Greensboro, NC
Target Corporation, Minneapolis, MN
Taubman Centers, Bloomfield Hills, MI
The Container Store, Dallas, TX
The CortiGilchrist Partnership, LLC, San Diego, CA
The Greeby Companies, Inc., Chicago, IL
The Home Depot, Atlanta, GA
The Howard Group, Albany, NY
The King's English Bookshop, Salt Lake City, UT
The Macerich Company, Santa Monica, CA
The Neiman Marcus Group, Inc., Dallas, TX
The Pratt Company, Mill Valley, CA
The Rappaport Companies, McLean, VA
The SEAYCO Group, Bentonville, AK
The Sembler Company, St. Petersburg, FL
The Weitzman Group, Dallas, TX
Tractor Supply Company, Brentwood, TN
VPI Commercial Realty, LLC, Knoxville, TN
Wal-Mart Stores, Bentonville, AR
WDP Partners, LLC, Phoenix, AZ
Weingarten Realty Investors, Houston TX
Wendy's Company, Dublin, OH
Western Development Corporation, Washington, DC
Westfield, LLC, Los Angeles, CA
Williams Ski and Patio, Highland Park, IL
Wolfe Properties, LLC, St. Louis, MO
Woolrich, Inc., Woolrich, PA
Zumiez, Inc., Lynwood, WA