

January 31, 2012

The Honorable Max Baucus  
US Senate  
Washington, DC 20510

Dear Senator:

The undersigned companies and state and national trade associations ask that you co-sponsor S.1832, the Marketplace Fairness Act, which would level the playing field between brick-and-mortar and e-commerce retail businesses while assisting the states in collecting approximately \$23 billion in uncollected state sales taxes that are currently due on Internet and other remote sales. The bill was introduced by a strong bi-partisan group of ten Senators -- five Republicans and five Democrats, led by Senators Enzi, Alexander, and Durbin -- to address the inequality in today's marketplace. We urge you to co-sponsor the Marketplace Fairness Act so that Congress can act to address this inequity this year.

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 retail businesses, has led to budget shortfalls for states as sales taxes go uncollected, and has placed an undue burden on consumers who do not realize they owe the sales tax if it is not collected by the seller, leaving them to face penalties and increased scrutiny from state auditors.

We support legislation that would give states the authority to manage their sales tax laws while addressing this issue. While other bills have been introduced with similar goals, there is one key item in common: only Congress can grant this authority to the states. S. 1832, the Marketplace Fairness Act, represents the best thinking of all the stakeholders and provides a pathway forward for states to collect sales taxes, simplify their sales tax statutes, and assist vendors with compliance, while providing for a robust small business exemption.

As the Congress seeks solutions to address the federal budget, 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 tax collection authority and in the process level the playing field for all merchants. Please co-sponsor S. 1832, the Marketplace Fairness Act.

Respectfully,

**NATIONAL TRADE ASSOCIATIONS**

American Apparel and Footwear Association  
American Booksellers Association  
American Specialty Toy Retailing Association  
American Veterinary Medical Association  
Association for Christian Retail  
California Association of College Store  
Certified Commercial Investment Member Institute  
College Stores Association of North Carolina  
Consumer Electronics Association  
Consumer Electronics Retailers Coalition  
Food Marketing Institute  
Footwear Distributors and Retailers of America  
Independent Running Retailer Association  
Institute of Real Management  
International Council of Shopping Centers  
Jewelers of America

Middle Atlantic College Stores  
National Association of Chain Drug Stores  
National Association of College Stores  
NAMM, National Association of Music Merchants  
NAIOP, Commercial Real Estate Development Association  
National Association of Real Estate Investment Trusts  
National Association of Realtors  
National Bicycle Dealers Association  
National Grocers Association  
National Home Furnishings Association  
National Retail Federation  
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  
Tri-State Bookstore Association  
World Floor Covering Association

#### **STATE / LOCAL TRADE ASSOCIATIONS**

Alabama Retail Association  
Alabama College Bookstore 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  
Carolinas Food Industry Council  
Colorado Veterinary Medical Association  
Colorado Retail Council  
Connecticut Retail Merchants Association  
Economic Alliance of Snohomish County, WA  
Delaware Veterinary Medical Association  
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 Retail Council  
Indiana Veterinary Medical Association  
Iowa Retail Federation  
Iowa Veterinary Medical Association  
Kentucky Retail Federation  
Kentucky Veterinary Medical Association  
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 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  
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 (CO, MT, NM, WY)  
Seattle Metropolitan Chamber of Commerce  
South Carolina Retail Merchants Association  
South Carolina Association of Veterinarians  
South Dakota Retailers Association  
Southern Independent Booksellers Alliance  
Southwest College Bookstore Association (AR, LA, TX, OK, NM, MS)  
Tennessee Retail Association  
Tennessee Veterinary Medical Association  
Texas Retailers Association  
Utah Food Industry Association  
Utah Retail Merchants Association  
Utah Veterinary Medical Association  
Vermont Retail Association  
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 Veterinary Medical Association

Wyoming Retail Association  
Wyoming Veterinary Medical Association

**COMPANIES**

Abbell Credit Corporation, Chicago, IL  
Acadia Realty Trust, White Plains, NY  
Amazon.com  
AutoZone, Inc.  
Balliet's LLC  
Barnes and Noble, Inc.  
Beall's Inc.  
Bed, Bath, & Beyond, Inc.  
Ben Bridge Jewelers, Seattle, WA  
Best Buy Co, Inc.  
Blake Hunt Ventures, Inc., Danville, CA  
John Bucksbaum, Private Real Estate Investor/Developer, Former Chairman and CEO of General Growth Properties, Inc., Chicago, IL  
Build-A-Bear Workshop®, Saint Louis, MO  
CBL & Associates Properties, Inc., Chattanooga, TN  
Cencor Realty Services, Dallas, TX  
Chesterfield Blue Valley, LLC, St. Louis, MO  
The Container Store, Dallas, Texas  
The CortiGilchrist Partnership, Ilc, Al Corti, Principal, San Diego, CA  
Dick's Sporting Goods, Inc.  
DDR Corp., Beachwood, OH  
DLC Management Corp., Tarrytown, NY  
Donahue Schriber Realty Group, Costa Mesa, CA  
Edens & Avant, Columbia, SC  
Evergreen Devco, Inc., Glendale, CA  
Fairfield Corporation, Battle Creek, MI  
Federal Realty Investment Trust, Rockville, MD  
FedTax, David Campbell, CEO  
L. Michael Foley and Associates, LLC, La Jolla, CA  
Foot Locker, Inc.  
Forest City Enterprises, Inc., Cleveland, OH  
Gap Inc., San Francisco, CA  
Garrison Pacific Properties, San Rafael, CA  
General Growth Properties, Chicago, IL  
Glimcher Realty Trust, Columbus, OH  
The Greeby Companies, Inc., Chicago, IL  
Hart Realty Advisers, Inc., Simsbury, CT  
David Hocker & Associates, Inc., Owensboro, Kentucky  
D. Talmage Hocker, The Hocker Group, Louisville, KY  
The Home Depot, Inc.  
Hy-Vee, Inc.  
Jo-Ann Stores, Inc.  
Kemper Development Company, Bellevue, WA  
Kimco Realty Corporation, New Hyde Park, NY  
The Kroger Company  
Limited Brands, Inc.  
Lowe's Companies, Inc.  
Malcolm Riley and Associates Los Angeles, CA  
Mary Lou Fiala, CEO, Loft Unlimited, Ponte Vedra Beach Florida  
Marketing Developments, Inc. MI  
Marshall Music Co., Lansing, MI  
Meijer, Inc.

The Neiman Marcus Group, Inc  
Planning Developments, Inc. MI  
J.C. Penney Corporation, Inc.  
Petco Animal Supplies, Inc.  
PetSmart, Inc.  
The Pratt Company, Mill Valley, CA  
The Rappaport Companies, McLean, VA  
REI (Recreational Equipment, Inc.)  
Reininga Corporation, Healdsburg, CA  
Safeway, Inc.  
Sears Holdings Corporation  
The Seayco Group, Bentonville, AK  
The Sembler Company, St. Petersburg, FL  
Simon Property Group, Indianapolis, IN  
Steiner + Associates LLC, Columbus, Ohio  
Stirling Properties, Covington, LA  
Tanger Factory Outlet Centers, Inc., Greensboro, NC  
Target Corporation  
Taubman Realty Group, Bloomfield Hills, MI  
Tractor Supply Company  
Vestar Development Co. - Phoenix AZ  
Wal-Mart Stores, Bentonville, AR  
The Weitzman Group, Dallas, Texas  
Wendy's Company  
Western Development Corporation, Washington, DC  
Westfield, LLC., Los Angeles, CA  
WDP Partners, LLC, Phoenix, AZ  
Wolfe Properties, LLC, St. Louis, MO  
Zumiez, Inc., Everett, WA