

January 07, 2014

The Honorable Robert W. Goodlatte
Chairman
The Committee on the Judiciary
U.S. House of Representatives
Washington, DC 20515

Dear Chairman Goodlatte:

On behalf of the undersigned businesses and organizations, we are writing to start off the new year to urge immediate action on legislation to create marketplace fairness and make the 2013 holiday shopping season the last where Main Street businesses must compete at a government-created price disadvantage. The recent decision by the United States Supreme Court to decline granting *certiorari* for two cases that challenged a New York State statute only highlights the need for Congressional action. We applaud your “Basic Principles on Remote Sales Tax” principles released on September 18 and now urge you to turn these principles into legislative language and make this issue a top priority for the Judiciary Committee in 2014.

In the 1992 *Quill Corp. v. North Dakota* case, Justice John Paul Stevens wrote that “the underlying issue [of whether remote sellers should be required to collect sales taxes] is not only one that Congress may be better qualified to resolve, but also one that Congress has the ultimate power to resolve.” More than twenty years later, the Court’s recent refusal to revisit the legal question, ironically announced on Cyber Monday, reaffirms their 1992 direction that this is an issue that Congress must address.

Online shopping is popular with consumers and sellers alike. The rapid growth of e-commerce should benefit online sellers as well as Main Street businesses that also sell online. However, the special treatment of remote sellers distorts this market and puts many local brick-and-mortar businesses at a competitive disadvantage. IBM Digital Analytics Benchmark reports that online shopping this Cyber Monday leapt by 20.6 percent over last year. This incredible growth underscores the importance of Congressional action to ensure government tax policy does not disrupt basic free market competition.

Legislation that levels the playing field while establishing important protections for businesses and consumers will ensure a healthy and competitive marketplace for decades to come. We believe it is crucial for Congress to address this problem this year to protect millions of jobs. And, as Dr. Art Laffer’s recent study found, when Congress fixes this problem it could help create 1.5 million new jobs and generate \$563 billion in GDP growth in the next decade.

In closing, we appreciate the deliberative manner in which you have addressed the issue of how to modernize our sales tax collection system for the digital economy, and we urge you to make legislating on this issue a top priority for your Committee by moving a bill in early 2014. We stand ready to work with you and your staff to help translate your seven guiding principles into legislation that will provide meaningful simplifications for remote sellers and create a level playing field for all retailers. Thank you for your leadership on this and many important issues to our economy and country.

Sincerely,

NATIONAL TRADE ASSOCIATIONS

American Apparel and Footwear Association
American Beverage Licensees
American Booksellers Association
American Farm Bureau Federation
American Independent Business Alliance
American Lighting Association
American Specialty Toy Retailing Association
American Supply Association
American Veterinary Medical Association
Association for Christian Retail
Automotive Aftermarket Industry Association (AAIA)
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 Estate Management
International Council of Shopping Centers
International Downtown Association
International Economic Development Council
Jewelers of America
Middle Atlantic College Stores
Midwest Independent Booksellers Association
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 School Supply & Equipment Association
National Sporting Goods Association
North American Retail Dealers Association
Northwest Tire 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
U.S. Chamber of Commerce
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 Association of College Stores
California Business Properties Association
Southern California Independent Booksellers Association
California Retailers Association
California Veterinary Medical Association
Campus Stores of New England
Carolinas Food Industry Council
College Stores Association of North Carolina
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
The El Dorado Hills CA Chamber of Commerce
The Elgin IL Chamber of Commerce
Florida Association of College Stores
Florida Chamber of Commerce
Florida Retail Federation
Georgia Association of College Stores
Georgia Retail Association
Georgia Veterinary Medical Association
Great Lakes Independent Booksellers 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
Kansas Chamber of Commerce
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
Naperville Area Chamber of Commerce
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
Northern California Independent Booksellers Association
Northwest College Bookstore Association (WA, OR, AK, MT)
Oak Ridge Chamber of Commerce
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

Sioux Falls Area 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
The State Chamber of Oklahoma
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
Virginia Retail Merchants Association
Virginia Veterinary Medical Association
Washington Retail Association
Washington State Motorsports Dealers Association (WSMDA)
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
A Cleaner Place, Oklahoma City, OK
Acadia Realty Trust, White Plains, NY
Amazon.com, Seattle, WA
AutoZone, Memphis, TN
Badcock Home Furniture, Mulberry, FL
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
Book Nook, Monroe, MI
The Brumby Chair Co., Marietta, GA
BrandsMart U.S.A., Hollywood, FL

Brooks Running Company, Seattle, WA
Bucksbaum Retail Properties, Inc., Chicago, IL
Build-A-Bear Workshop(R), Saint Louis, MO
Camelot Retail Consulting Group, Wichita, KS
Cardinal Camera, Lansdale, PA
Cardi's Furniture, Swansea, MA
Cascade Designs, Seattle, WA
CBL & Associates Properties, Inc., Chattanooga, TN
Cencor Realty Services, Dallas, TX
Chesterfield Blue Valley, LLC, St. Louis, MO
The CortiGilchrist Partnership, LLC, San Diego, CA
Dan's Camera City, Allentown, PA
David Hocker and Associates, Louisville, KY
Davidsons, Roanoke, VA
DDR Corp., Beachwood, OH
Demos.org, New York, NY
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
Far Bank Enterprises, Bainbridge Island, WA
Federal Realty Investment Trust, Rockville, MD
FedTax, Norwalk, CT
Follett Corporation, River Grove, IL
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
The Greeby Companies, Inc., Chicago, IL
Hart Realty Advisers, Inc., Simsbury, CT
Hephner TV and Electronics, Wichita, KS
The Hocker Group, Louisville, KY
The Home Depot, Inc.
The Howard Group, Albany, NY
Houston Jewelry, Houston, TX
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
Kemper Development Company, Bellevue, WA
Kimco Realty Corporation, New Hyde Park, NY

The King's English Bookshop, Salt Lake City, UT
The Kroger Co., Cincinnati, OH
L. Michael Foley and Associates, LLC, La Jolla, CA
Larmon Photo Inc., Abington, PA
Larson Binkley, Inc., Kansas City, MO
Lewis Electronics, Cleveland, OH
Limited Brands, Columbus, OH
Lowe's Companies, Inc., Mooresville, NC
The Macerich Company, Santa Monica, CA
Macy's, Inc, Cincinnati, OH
Malcolm Riley and Associates, Los Angeles, CA
Marketing Developments, Inc. MI
Marmot Mountain LLC, Rohnert Park, CA
Marshall Music Co., Lansing, MI
Meijer, Walker, MI
Mentor TV, Mentor, OH
Michaels Electrical Supply Corp., Lynbrook, NY
Monte Cristo Bookshop, New London, CT
My Little Red Wagon, Hudson, OH
Nordstrom, Inc., Seattle, WA
The Neiman Marcus Group, Inc
Pealers Flowers, Camp Hill, PA
Pennsylvania Real Estate Investment Trust, Philadelphia, PA
Petco, Inc., San Diego, CA
Planning Developments, Inc. MI
Point of View Farm, Inc., Bengall, NY
The Pratt Company, Mill Valley, CA
Prince Books, Norfolk, VA
Rakuten.com Shopping (formerly Buy.com)
The Rappaport Companies, McLean, VA
Regency Centers, Jacksonville, FL
REI (Recreational Equipment, Inc.), Kent, WA
Reininga Corporation, Healdsburg, CA
Robert M. Sides Family Music Center, Williamsport, PA
RMResources, LLC, Ann Arbor, MI
Rosen's of Maine, Bucksport, ME
Safeway, Inc., Pleasanton, CA
Sears Holdings Corporation, Hoffman Estates, IL
The Seayco Group, Bentonville, AK
The Sembler Company, St. Petersburg, FL
Simms Fishing Products, Bozeman, MT
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 Timberland Company, Boston, MA
Tractor Supply Company, Brentwood, TN
Trucks Unique, Albuquerque, NM
VPI Commercial Realty, LLC, Knoxville, TN
Wal-Mart Stores, Bentonville, AR
Wallace Properties, Inc., Bellevue, WA
WDP Partners, LLC, Phoenix, AZ
Watermark Books and Cafe, Wichita, KS
Weingarten Realty Investors, Houston TX
The Weitzman Group, Dallas, TX
West Marine, Inc., Watsonville, CA
Western Development Corporation, Washington, DC
Westfield, LLC, Los Angeles, CA
Wiley Office Furniture, Springfield, IL
Williams Ski and Patio, Highland Park, IL
Wine Cellar Innovations, Cincinnati, OH
Wolfe Properties, LLC, St. Louis, MO
Woolrich, Inc., Woolrich, PA
Zumiez, Inc., Lynwood, WA