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 ecommerce 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.

Lowes 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