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May 1, 2017

Senator Michael Enzi
United States Senate
379A Senate Russell Office Building
Washington, D.C. 20510

Representative Kristi Noem
United States House of Representatives
2457 Rayburn House Office
Building Washington, D.C. 20515

Senator Richard Durbin
United States Senate
711 Senate Hart Office Building
Washington, D.C. 20510

Representative John Conyers
United States House of Representatives
2426 Rayburn House Office Building
Washington, D.C. 20515

Senators Enzi & Durbin and Representatives Noem & Conyers:

NAREIT, the worldwide representative voice for REITs and publicly traded real estate companies with an interest in U.S. real estate and capital markets, strongly supports both the Marketplace Fairness Act of 2017 and the Remote Transactions Parity Act of 2017. NAREIT commends you for your leadership in the effort to establish parity, or e-fairness, between brick and mortar and remote retailers with regard to the collection of sales and use taxes.

The retail marketplace has changed dramatically in the quarter century that has passed since the Supreme Court handed down its decision in *Quill Corp. v. North Dakota*. The time has come for Congress to allow the states to update their laws to reflect the realities of the 21st century marketplace. NAREIT supports your proposals that would allow states to collect the sales and use taxes that they are currently owed by consumers while providing reasonable support and protections for those retailers who will be obligated to collect and remit these taxes.

NAREIT thanks you and the original cosponsors of these proposals for your tireless efforts in advocating this legislation and we look forward to working with you to enact e-fairness legislation as soon as possible.

Sincerely,

Steven A. Wechsler

CC:
Sen. Alexander
Sen. Heitkamp
Rep. Barletta
Rep. Chaffetz
Rep. Cicilline

Rep. DelBene
Rep. Speier
Rep. Stivers
Rep. Welch
Rep. Womack

