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February 3, 2016

The Honorable Bob Goodlatte
Chairman
House Judiciary Committee
2309 Rayburn House Office Building
Washington, DC 20515

The Honorable John Conyers
Ranking Member
House Judiciary Committee
2426 Rayburn House Office Building
Washington, DC 20515

Dear Chairman Goodlatte and Ranking Member Conyers:

On behalf of the National Association of Real Estate Investment Trusts (NAREIT)¹, I urge you to work together this year to advance bipartisan legislation that will ensure that sales taxes are applied equally on retail sales – whether the sale occurs at a physical location or online.

The retail marketplace has changed dramatically in the twenty-four years that have passed since the Supreme Court handed down its decision in *Quill Corp. v. North Dakota*. It is time for Congress to exercise its authority to ensure that states are able to collect the sales and use taxes that they are currently owed by consumers on their purchase from remote retailers, and to provide reasonable support and protections for those retailers who will be obligated to collect and remit these taxes.

Congress should end the unfair economic advantage it has granted to remote sellers over the brick and mortar businesses that are the lifeblood of our communities. Therefore, I respectfully request that the Judiciary Committee’s Views and Estimates for 2017 be revised to include a clear commitment to address this important issue this year.

Sincerely,

Tony Edwards
Executive Vice President & General Counsel

¹NAREIT, the National Association of Real Estate Investment Trusts, is the worldwide representative voice for real estate investment trusts (REITs) and publicly traded real estate companies with an interest in U.S. real estate and capital markets. NAREIT’s members are REITs and other businesses throughout the world that own, operate, and finance income-producing real estate, as well as those firms and individuals who advise, study, and service those businesses.

