



February 14, 2013

The Honorable Michael B. Enzi
United States Senate
379A Russell Senate Office Building
Washington, DC 20510

The Honorable Richard J. Durbin
United States Senate
711 Hart Senate Office Building
Washington, DC 20510

The Honorable Lamar Alexander
United States Senate
455 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Heidi Heitkamp
United States Senate
G55 Dirksen Senate Office Building
Washington, DC 20510

Dear Senator Enzi, Senator Durbin, Senator Alexander, and Senator Heitkamp:

The National Retail Federation commends you for introducing the Marketplace Fairness Act. This bipartisan legislation is the result of thoughtful deliberation to address the challenges presented by the growing sales tax collection inequity that exists between retailers of all business models. On behalf of our over 9,000 members, NRF is pleased with your efforts to simplify the burden on retailers and small businesses in this version of the Marketplace Fairness Act.

As the nature of retailing evolves and internet sales become a more prominent portion of total retail sales, it is critical that sales tax collection requirements not discriminate between similar businesses based on how their products are distributed. This collection disparity has tilted the competitive landscape against local stores creating a crisis for brick-and-mortar retailers around the country. Congress needs to act pursuant to its Commerce Clause authority to allow states to enforce and collect their current sales and use tax laws. Further, this legislation is an important step to help simplify the compliance requirements for remote sellers to satisfy the Supreme Court's concerns raised in the *Quill* decision.

As the world's largest retail trade association and the voice of retail worldwide, NRF's global membership includes retailers of all sizes, formats and channels of distribution as well as chain restaurants and industry partners from the United States and more than 45 countries abroad. In the U.S., NRF represents an industry that includes more than 3.6 million establishments and which directly and indirectly accounts for 42 million jobs – one in four U.S. jobs. The total U.S. GDP impact of retail is \$2.5 trillion annually, and retail is a daily barometer of the health of the nation's economy.

The Marketplace Fairness Act is the result of your strong leadership on this issue to ensure a level playing field for all retailers and encourage a business climate in which retailers have a better opportunity to grow and create jobs in a truly competitive marketplace. We appreciate your commitment to enacting the Marketplace Fairness Act, and we look forward to continuing our work together on this issue.

Sincerely,

David French
Senior Vice President
Government Relations

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