



National Retail Federation[®]

The Voice of Retail Worldwide

March 19, 2013

TO THE MEMBERS OF THE UNITED STATES SENATE:

On behalf of the National Retail Federation, I respectfully urge you to vote in favor of the Enzi amendment in support of S. 336, the Marketplace Fairness Act, to the Concurrent Resolution on the Budget for Fiscal Year 2014.

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.

As the retail industry evolves and digital commerce becomes a more prominent portion of total retail sales, it is critical that the tax laws 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 and in your state. The Marketplace Fairness Act addresses the crisis by removing the constitutional limitation on states' authority to collect sales and use taxes from remote sellers. This legislation will level the playing field, while protecting small businesses from complicated laws in other states with a healthy small business exemption.

The Marketplace Fairness Act is a commonsense piece of legislation necessary to modernize our federal and state understanding of sales tax laws so that they can keep current with real world change in the marketplace. Leveling the playing field for large and small retailers alike will create a business climate where retailers have a better opportunity to grow and create jobs in a truly competitive marketplace. Please support the local retailers in your state by voting for the Enzi amendment in support of S. 336, the Marketplace Fairness Act, to the Concurrent Resolution on the Budget for Fiscal Year 2014.

Sincerely,

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