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September 25, 2017

The Honorable Mike Enzi
United States Senate
379A Senate Russell Office Building
Washington, DC 20510

Dear Senator Enzi:

On behalf of the more than 1.2 million members of the National Association of REALTORS® (NAR), thank you for introducing S. 976, the Marketplace Fairness Act of 2017. NAR supports equitable tax treatment of all sellers, and this legislation will provide a level playing field between traditional “brick-and-mortar” retailers and remote sellers with respect to the collection of state sales taxes.

While consumers are required under most state laws to pay sales and use taxes on their purchases, online and other remote sellers without a physical presence in the state of the buyer are not currently required to collect the tax in the same way that local businesses do. This unequal treatment puts local brick-and-mortar retailers at a competitive disadvantage, and leaves the state short on sales taxes they are owed. Internet and other remote sellers, however, are typically headquartered far from their customers, and often do not pay property and other local taxes to help support the local infrastructure of the communities in which their customers reside. Brick-and-mortar retailers not only are seen as having “higher prices” due to collecting the rightfully-owed sales tax on purchases, but also pay the property and other local taxes, thus compounding their disadvantage.

The Marketplace Fairness Act would authorize state governments to require remote sellers to collect sales taxes on Internet sales of goods that are delivered to their state through the use of certified software provided by the states. This measure would level the playing field between brick-and-mortar and e-commerce retail businesses, while assisting the states in collecting billions of dollars in uncollected state sales and use taxes that are currently due on Internet and remote sales.

NAR thanks you for introducing this important legislation, and we look forward to working with you on its enactment.

Sincerely,

A handwritten signature in black ink that reads 'William E. Brown'.

William E. Brown
2017 President, National Association of REALTORS®



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