NATIO

NATIONAL ASSOCIATION OF REALTORS®

Pat Vredevoogd Combs ABR, CRS, GRI, PMN President

Dale A. Stinton CAE, CPA, CMA, RCE EVP/CEO

Gary Weaver, Vice President

GOVERNMENT AFFAIRS Jerry Giovaniello, Senior Vice President Walter J. Witek, Jr., Vice President

500 New Jersey Avenue, N.W. Washington, DC 20001-2020 202.383.1194 Fax 202.383.7580 www.realtors.org/governmentaffairs

The Voice For Real Estate®

October 24, 2007

United States Senate Washington, DC 20510

Dear Senator:

On behalf of 1.3 million members of the NATIONAL ASSOCIATION OF REALTORS[®] (NAR), I urge you to vote in favor of legislation to extend the moratorium that bars state and local governments from taxing Internet access for as long a period as possible.

The applications and features of the Internet have changed dramatically over the years since the moratorium was first imposed. Nonetheless, the fundamental economics of Internet access have not changed: Access to the Internet should remain unfettered for all users. Consumers, in particular, should have open access to the Internet and should not be encumbered by additional telecommunications taxes or special taxes or government charges that would increase the cost of using the Internet.

The Realtor® business model makes extensive use of the Internet. Prospective homebuyers are able to "shop" online for homes, thus making the home purchase process far more efficient for themselves and for the Realtor® who will provide additional services for both buyers and sellers. Realtors® were "early adaptors" to the Internet and to other related telecommunications technology. Open and tax-free access to the Internet and related technologies has made it possible to bring a wealth of information to consumers about their communities and neighborhoods. That information must continue to be available to all.

We look forward to working with you to secure timely enactment of this moratorium extension.

Sincerely,

Pat V. Combs, ABR, CRS, GRI, PMN

ax V. Comba

2007 President, National Association of REALTORS®

