

November 4, 2003

Dear Senator:

On behalf of the more than 950,000 members of the NATIONAL ASSOCIATION OF REALTORS[®], I urge you to vote to make the moratorium on state taxation of Internet access permanent.

The Internet moratorium was designed to assure that no state could impose a tax on consumers who were attempting to secure access to the Internet or on businesses that were creating websites for consumers. The moratorium specifically applies to multiple or discriminatory taxes. It does not address the issue of the taxation of so-called "remote sales."

Realtors[®] are very sophisticated users of Internet and digital technologies. Accordingly, they have a substantial interest in assuring the greatest possible access to the Internet and the valuable real estate information found there.

In today's market, prospective home purchasers often come to real estate sales agents well prepared to do business. In many cases, the consumers arrive at our members' offices with files and pictures of available houses--- all drawn from their own perusal of the Internet. This valuable tool thus makes home sales more efficient and helps consumers to have a better sense of their possibilities.

We urge your support in assuring that undue tax burdens are not imposed on Internet access.

Sincerely,

A handwritten signature in cursive script that reads "Jerry Giovaniello".

Jerry Giovaniello
Sr. Vice President