



### **IN SUPPORT OF THE MARKETPLACE FAIRNESS ACT**

**WHEREAS**, all businesses should be required to pay applicable state and local sales tax; and

**WHEREAS**, many online retailers have thus far circumvented collecting sales taxes on internet-based commerce; and

**WHEREAS**, this tax loophole is unfairly advantageous toward online retailers and results in both the loss of tax revenue for state and local governments and market conditions that are unfavorable for Main Street and "brick and mortar" small businesses; and

**WHEREAS**, the bill, S. 1832, the Marketplace Fairness Act, was introduced in the Senate in November 2011 by a bipartisan coalition of Senators; and

**WHEREAS**, state and local governments stand to collect approximately \$23 billion in owed tax revenue annually from internet-based commerce pending enactment of the Marketplace Fairness Act; and

**WHEREAS**, this additional revenue, which is already required to be paid, would go a long way towards assisting local governments to provide needed services to their citizens.

**NOW, THEREFORE, BE IT RESOLVED**, that the U.S. Conference of Mayors commends Senator Michael Enzi, Senator Richard Durbin, and Senator Lamar Alexander, the co-sponsors of the Marketplace Fairness Act, for their leadership in assisting local governments through this legislation;

**BE IT FURTHER RESOLVED**, that the U.S. Conference of Mayors urges passage of legislation embodying the principles and key provisions of the Marketplace Fairness Act.

*RESOLUTION ADOPTED JUNE 2012*