

**Congress of the United States**  
**Washington, DC 20515**

The Honorable John A. Boehner  
Speaker  
House of Representatives  
H-232, The Capitol  
Washington, DC 20515

The Honorable Eric Cantor  
Majority Leader  
House of Representatives  
H-329, The Capitol  
Washington, DC 20515

June 7, 2013

Dear Speaker Boehner and Majority Leader Cantor,

In recent weeks there has been a concerted effort to mobilize support for the Marketplace Fairness Act. In fact, the Senate in late March of this year included a resolution similar to the Marketplace Fairness Act in the final version of its budget resolution and has recently passed a new version of the bill, S. 743, without committee consideration. We write to you because we have concerns about the Marketplace Fairness Act and urge the House not to take the bill up in any of its iterations: H.R. 684, S. 336, or S. 743.

In our view, the Marketplace Fairness Act is not fair. It would force companies doing business over the Internet, even those located in states with no sales tax, to act as tax collectors for states and local jurisdictions across the country. A few very large companies have begun to support this tax legislation because they operate in numerous states, are already legally required to collect sales taxes in those states, and have the legal resources to collect sales taxes on Internet sales.

However, requiring small businesses to comply with the sales tax requirements of nearly 10,000 state and local jurisdictions and allowing them to be subjected to audits and litigation by out-of-state tax authorities is an unprecedented expansion of government power that would disproportionately burden small businesses. This would hurt competition, and ultimately the consumer.

Internet sales have increased exponentially over the past decade and have revolutionized commerce in the United States. Attempts to shift the burden of tax collection from state agencies to online retailers outside those states would hinder the development of e-commerce, particularly as rising shipping costs and a stagnant economy continue to depress business activity.

Congress' power under the Constitution should be used to help, not impede, the flow of goods and services. Those who understand that these online sales tax requirements and regulations slow development and growth in e-commerce should resist this effort to raise

the tax and regulatory burden on American consumers and businesses.

We thank you for your time and your attention to this important matter.

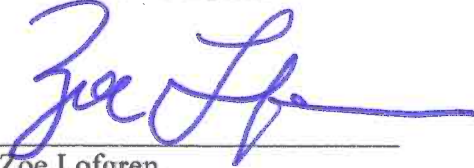
Sincerely,



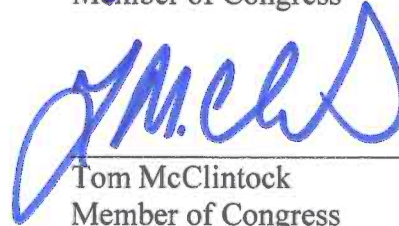
Thomas Massie  
Member of Congress



Justin Amash  
Member of Congress



Zoe Lofgren  
Member of Congress



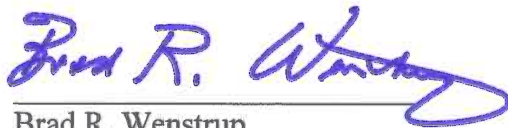
Tom McClintock  
Member of Congress



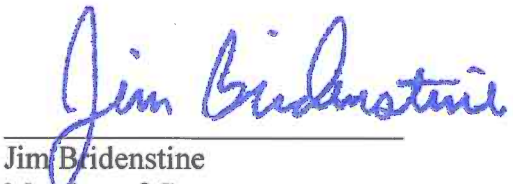
John Fleming  
Member of Congress



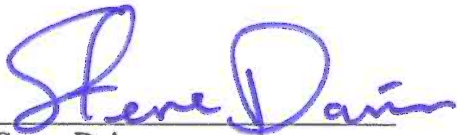
Ron DeSantis  
Member of Congress



Brad R. Wenstrup  
Member of Congress



Jim Bridenstine  
Member of Congress



Steve Daines  
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John Abney Culberson  
Member of Congress



Peter A. DeFazio  
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Steve Stockman  
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Scott Garrett  
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Member of Congress

Walter B. Jones  
Walter Jones  
Member of Congress

Kevin Cramer  
Kevin Cramer  
Member of Congress

Sumner Brainerd

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cc: The Honorable Bob Goodlatte, Chairman, Committee on the Judiciary