



June 15, 2015

The Honorable Jason Chaffetz  
United States House of Representatives  
2236 Rayburn House Office Building  
Washington, DC 20515

The Honorable Steve Womack  
United States House of Representatives  
1119 Longworth House Office Building  
Washington, DC 20515

Dear Representatives Chaffetz and Womack:

Thank you very much for your attention to the important issue of remote state sales tax collection. As a result of a U.S. Supreme Court decision made in 1968 and maintained mostly as a matter of *stare decisis* in 1992, there now exists considerable uncertainty about the extent to which states may require Internet-based sellers to collect sales tax. This uncertainty is creating unnecessary and ever-increasing risk for businesses of all sizes, and must be resolved now.

In its decision in 1992, the year before the World Wide Web was invented, the Supreme Court invited Congress to resolve the issue and, ever since, interested stakeholders have been trying to help Congress do so. Undoubtedly, there are many ways Congress could resolve it. First and foremost, however, it must be resolved this year and, again, Amazon is grateful for your determination to do so.

Although resolving the issue is more important than exactly *how* it gets resolved, Amazon's extensive experience with ecommerce and the states suggests that there yet are limits to what will succeed in practice. We are willing to work expeditiously with all stakeholders on solutions that remain within the boundaries of these practical considerations.

We believed that Mr. Womack's proposal in 2011, the Marketplace Equity Act, was well within those boundaries and we strongly supported it at the time. Now, you both are introducing an improved proposal, the Remote Transaction Parity Act of 2015, and we are pleased to offer our strong support.

We look forward to working with you and Chairman Goodlatte to get legislation enacted this year, as we know that you and he have committed.

Thank you again for your efforts and for your bill. Please let me know if you have any questions.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Paul E. Misener". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Paul Misener  
VP for Global Public Policy