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June 15, 2015

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

Dear Representatives Chaffetz,

On behalf of the more than 70,000 members of the International Council of Shopping Centers (ICSC), ICSC offers its strong support of the Remote Transactions Parity Act (RTPA), legislation that will provide long awaited equity to today's retail marketplace.

Over the last year, it has been a pleasure to work with you, your staff, various issue experts, academics and a wide range of stakeholders who have provided input to the thoughtful creation of this legislation. ICSC appreciates that you have engaged in an open process that has sought feedback from all interested groups. This approach has resulted in a sensible and balanced bill that provides a pathway for states to collect sales and use taxes equitably from all sellers.

There are several aspects of RTPA that are particularly important to ICSC's membership. First, the legislation is based on destination sourcing, or the location of the consumer, because from a price comparison standpoint, that is the only way to establish a system that treats all sales the same in all 50 states. Second, RTPA provides significant protections for retailers, allowing sellers small and large to realize the benefits of multi-channel retail, such as having both a physical and online presence. Finally, your legislation will broaden the sales tax base for states and local governments, empowering them to lower the need for other revenue sources, such as higher property or income taxes or increased development fees, which are more harmful to the economy.

Again, thank you for introducing RTPA, ICSC looks forward to working with you to pass this proposal, thus providing clarity, certainty and a level playing field for brick-and-mortar, online-only and multi-channel sellers.

Sincerely,

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Betsy Laird Senior Staff Vice President Global Public Policy

cc: Congressman Steve Womack Congressman John Conyers Congressman Mristi Noem Congressman Steve Stivers Congressman Lou Barletta Congressman Scott Rigell Congressman Renee Ellmers Congressman Carlos Curbelo Congressman Bob Dold Congressman Bob Dold Congressman Peter Welch Congressman Puter Welch

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