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June 16, 2015

The Honorable Jason Chaffetz  
U.S. House of Representatives  
2236 Rayburn House Office Building  
Washington, DC 20515

The Honorable Steve Womack  
U.S. House of Representatives  
1119 Longworth House Office Building  
Washington, DC 20515

Dear Representatives Chaffetz and Womack:

On behalf of the more than one million members of the National Association of REALTORS® (NAR) and its affiliates, the CCIM Institute and the Institute of Real Estate Management (IREM), thank you for introducing the Remote Transactions Parity Act of 2015. NAR supports equitable tax treatment of all sellers, and this legislation will provide a level playing field between traditional “brick-and-mortar” retailers and remote sellers with respect to the collection of state sales taxes.

While consumers are required under most state laws to pay sales and use taxes on their purchases, online and other remote sellers without a physical presence in the state of the buyer are not currently required to collect the tax in the same way that local businesses do. This unequal treatment puts local brick-and-mortar retailers at a competitive disadvantage, and also leaves the states short on sales taxes they are owed. Internet and other remote sellers, however, are typically headquartered far from their customers, and often do not pay property and other local taxes to help support the local infrastructure of the communities in which their customers reside. Brick-and-mortar retailers not only are seen as having “higher prices” due to collecting the rightfully-owed sales tax on purchases, but also do pay the property and other local taxes, thus compounding their disadvantage.

The Remote Transaction Parity Act would authorize state governments to require remote sellers to collect sales taxes on Internet sales of goods that are delivered to their states through the use of certified software provided by the states. In addition, it wisely phases in which sellers will be required to comply with it, transitioning from the largest sellers to the final threshold of \$1 million in gross annual receipts over three years’ time, along with requiring several other important simplification and business protections.

The Remote Transaction Parity Act would level the playing field between brick-and-mortar and e-commerce retail businesses, while assisting the states in collecting billions of dollars in uncollected state sales and use taxes that are currently due on Internet and remote sales. NAR thanks you for introducing this important legislation, and look forward to working with you on its enactment.

Sincerely,



Chris Polychron  
2015 President, National Association of REALTORS®

