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June 22, 2015

The Honorable Jason Chaffetz
U.S. House of Representatives
Washington, DC 20515

Dear Congressman Chaffetz:

On behalf of the National League of Cities, I would like to applaud and support your introduction of the *Remote Transactions Parity Act (H.R. 2775)*, which will modernize our nation's outdated sales tax collection process. The *Remote Transactions Parity Act* does not impose a new tax, but instead levels the playing field between online and brick-and-mortar stores by closing the online sales tax loophole. The Act will also provide local governments with the resources needed to invest in communities, build infrastructure and provide important services like emergency response.

Today's marketplace offers consumers more choices than ever, but the existing outdated and inequitable tax and regulatory environment puts traditional retail outlets at an unfair disadvantage. The Supreme Court's decision in *Quill Corp. v. North Dakota*, 504 U.S. 298 (1992), left state and local governments unable to adequately enforce their existing sales tax laws on out-of-state catalog and online sales. Fortunately, with its clear constitutional authority to regulate interstate commerce, Congress can give states and local governments the power to require sellers who do not have a physical presence in their jurisdiction to charge and collect sales taxes.

The National League of Cities would again like to thank you for introducing the *Remote Transactions Parity Act*. I and the city leaders I represent are committed to working with you and other Congressional leaders to resolve this issue this year.

Thank you again for your strong work.

Sincerely,

Ralph Becker
President, National League of Cities
Mayor of Salt Lake City, Utah

