

June 18, 2015

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

Dear Representative Chaffetz:

On behalf of the 20,000 brick and mortar stores that sell sports, fitness and recreational products in the United States, I am writing to offer the National Sporting Goods Association's strong support of the Remote Transaction Parity Act of 2015 (RTPA). This legislation, which would provide a level playing field for all sellers with respect to the collection of state sales taxes, is the product of an inclusive and thoughtful process and unites a wide and diverse range of stakeholders seeking to restore free market competition and transparency to America's marketplace.

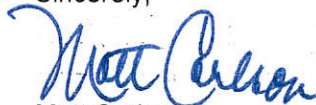
We applaud your recognition that legislation addressing the collection of online sales taxes must be based on destination sourcing. This approach is necessary to solve the key problem of price disparity at the point of purchase that is unfairly impacting community-based businesses. Furthermore, destination sourcing ensures that residents will continue to pay the sales taxes of the state in which they reside, rather than to some state they have no affiliation with and which may carry a higher sales tax rate than their own home state does. Destination sourcing is also essential because it will provide for smoothest integration into current sales and use tax collection processes, allowing merchants to utilize a multitude of compliance software options already in existence.

Additionally, RTPA requires several important simplification and business protections, such as single point of collection, a uniform sales and use tax base and free certified software solutions for sellers. RTPA also includes additional safeguards not found in other bills or discussion drafts such as expanded audit protections and a longer transition period for smaller sellers with a higher initial threshold. These provisions will ensure that businesses are shielded from state regulatory overreach while providing certainty for all sellers to compete on a level playing field.

As America's marketplace continues to advance into a multi-channel arena, this legislation is urgently needed to restore a level playing field to the marketplace, thereby allowing our members to deliver exciting new goods and services to consumers now and into the future.

We want to reiterate our thanks for your leadership in helping to create consensus and a legislative product that has enthusiastic support by the majority of stakeholders. We look forward to working with you to see the Remote Transaction Parity Act of 2015 through to completion this year.

Sincerely,



Matt Carlson
President & CEO

cc: NSGA Board of Directors
Larry Weindruch, NSGA Director of Public Affairs