

April 22, 2013

The Honorable  
United States Senate  
Washington, D.C. 20010

Dear Sen.:

The American Farm Bureau Federation supports S.743, *the Marketplace Fairness Act*, a bill to promote fair competition between local and main street retailers and internet-only sellers by allowing states to apply sales tax laws uniformly.

The businesses that line the streets of our nation's small and rural towns provide essential goods and services to the farmers and ranchers who work the fields that surround them. But home-town businesses are at a disadvantage when they compete with online-only retailers who don't have to collect sales taxes. When this disadvantage causes a "main street" business to close or scale back, the impact is especially hurtful to already struggling rural towns.

In addition to placing local merchants at a disadvantage, the disparity deprives state and local governments of the tax revenue they need to provide essential services. Since local governments and schools rely heavily on property taxes for funding, when sales tax revenues decline they often turn to property taxes to make up the difference. For land-based businesses like farming and ranching, this is particularly onerous.

Farm Bureau asks you to support the businesses that populate the small and rural towns where farmers and ranchers live by supporting S. 743, *the Marketplace Fairness Act*.

Sincerely,



Bob Stallman  
President