



November 18, 2013

The Honorable Bob Goodlatte
2309 Rayburn HOB
Washington, D.C. 20515

Dear Representative Goodlatte:

This is a make-or-break time of year for tens of thousands of small Main Street retailers and their employees, many of whom rely on the upcoming holiday season for a large percentage of their business. As has been well-documented, the special treatment afforded online-only retailers puts many of us at a distinct competitive advantage, a disparity that undercuts the hallmarks of free enterprise and fair competition. A level playing field cannot come soon enough, and we hope this will be the last holiday shopping season that online-only retailers will get a government-sanctioned tax advantage over Main Street.

As members of the Alliance for Main Street Fairness (AMSF) National Small Business Advisory Board, we are writing on behalf of our fellow small business owners to express our deep appreciation for the House Judiciary Committee's recent release of its list of Basic Principles on Remote Sales Tax. These principles provide an excellent starting point in the House for solving this critically important issue, and we believe demonstrate your own personal commitment to finding a conservative solution to ensuring a true free market for Main Street retailers. For that, we are thankful, and hope that you will move quickly to fashion these principles into legislation that can be passed this Congress.

Of course, there are small-business owners of every political stripe; but most of us seek the same thing: a level playing field on which to compete. Your principles are fundamentally in line with what small-business owners are seeking in a solution to close the online sales tax loophole. For example, it is very reassuring that the Judiciary Committee understands that we are not seeking to create a new tax, but merely to protect states' rights to enforce their existing tax laws equally. And other principles, such as tax relief and simplicity, are priorities for virtually every small retailer.

Again, we thank you for your work to date and ask that it provide a framework for drafting of a House version of the Marketplace Fairness Act, and that such a draft will be available for debate as soon as possible. With Senate passage of the legislation earlier this year, the opportunity to forge consensus and pass an e-fairness law has never been stronger.

Thank you for working to establish the list of Basic Principles on Remote Sales Tax, and for your effective leadership on the Judiciary Committee. We applaud your efforts and are eager to see them turned into law. If any of us can assist you in any way, please feel free to contact us.

Respectfully,

Jane Johnson, Owner, RM Johnson and Sons Jewelers, Salem, Virginia

Jeff Janney, Owner, Vinton Appliance Center, Vinton, Virginia

Lance Muzslay, Owner, Sole Sports Running Zone, Tempe, Glendale, Scottsdale, Arizona

Jim Mapstead, Owner, Accurate Signs and Engraving, Phoenix, Arizona

Sarah Bagby, Owner, Watermark Books & Café, Wichita, Kansas

Bill Golden, Golden Shoes, Traverse City, Michigan

Dan Marshall, President, Marshall Music Company, Lansing, Michigan

Matt Norcross, Owner, McLean and Eakin Booksellers, Petoskey, Michigan

Dale Edman, Vice President, The Wasserstrom Company, Columbus, Ohio

Jayson Waits, Owner, Bloomtastic Florist, Columbus, Ohio

Peter Sides, Owner, Robert M. Sides Family Music Center, Williamsport, Pennsylvania

Mike Woodland, Co-Owner, Dan's Camera City, Allentown and Nazareth, Pennsylvania

Donnie Eatherly, President, P&E Distributors Inc., Goodlettsville, Tennessee

Enrique "Kiki" Martin, Owner, Scripture Stall, San Antonio, Texas

Alan Rudnick, Owner, Rudnick Jewelers, Inc., Sheboygan, Wisconsin