



## AMAZON IS VIOLATING GEORGIA STATE LAW: GET THE FACTS



Amazon is currently breaking the law in Georgia—and, in the process, continuing to hurt small businesses, communities, and Main Streets across the state just so they can preserve the unfair tax advantage they have over local businesses.

### A BRIEF BACKGROUND

- In March 2012, the Georgia General Assembly passed a comprehensive tax reform bill (HB 386), which included an e-fairness provision stating that **remote sellers working with affiliates in the state would be required to collect and remit the state's sales tax.**
- In April 2012, Governor Nathan Deal signed the tax reform bill into law, which was set to go into effect on January 1, 2013.
- Because the law clarifies that they have nexus in the state due to their use of Georgia affiliates, **Amazon should have already begun collecting and remitting sales taxes in the state.**
- Yet to date, **Amazon has not collected a single sales tax** on purchases made in Georgia and continues to work through state affiliates, **clearly and blatantly violating state law.**

### AMAZON SHIRKS ITS RESPONSIBILITY

In spring 2012, the Alliance for Main Street Fairness (AMSF) and Georgia's small businesses were heartened by the news that Georgia officials were working to level the playing field so local businesses could compete fairly with their online-only counterparts.

**But Amazon would rather break the law than compete fairly.** When asked to comment on why they are breaking the law, they've been silent. For the sake of Georgia's small businesses, local communities, and our state's economy, **we cannot afford to be silent.**

No small business in Georgia would be allowed to get away with this, and Amazon should not be able to get away with this, either. **It's no longer about doing what is fair but about doing what is legal.** Amazon is doing whatever they can to cling on to the up to eight-percent price advantage they have over Georgia's brick-and-mortar businesses. It's time for them to play by the rules—and more importantly, obey the law.

**Georgia officials need to hold Amazon accountable for the sales taxes they are now legally required to collect and remit.** Our state's small-business owners and Main Street supporters play by the rules, or face the consequences. It's time for Amazon to obey Georgia law.

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For more information, contact the Alliance for Main Street Fairness at [info@standwithmainstreet.com](mailto:info@standwithmainstreet.com)  
or visit our website at: [www.standwithmainstreet.com](http://www.standwithmainstreet.com)