

Whereas, a Supreme Court decision prohibits states from requiring online companies to collect and remit sales taxes without a physical presence; and

Whereas, the Supreme Court decision mandating physical presence for sales tax collection predates e-commerce as we know it; and

Whereas, sales and use tax is owed on all purchases, whether made online or in store; and

Whereas, if the online seller does not collect the sales tax, the obligation to remit the appropriate sales tax for online purchases falls to the individual consumer; and

Whereas, most consumers are unaware of the obligation to remit taxes for online purchases, do not report them and are inadvertently placed in violation of state tax law; and

Whereas, the H.R. 3179, the Marketplace Equity Act, sponsored by Republican Rep. Steve Womack is not a new tax or tax increase; and

Whereas, the Marketplace Equity Act only gives states the authority to require online retailers to collect sales tax; and

Whereas, the American Conservative Union has endorsed this bill and opined that government taxes and regulation should not affect two similar businesses in completely different ways; and

Whereas, government should not pick winners and losers through tax policy, but provide an economic environment where everyone has a equal playing field; and

Whereas, the government's current tax policy gives preference to online retailers; and

Whereas, bricks-and-mortar businesses pay local taxes, support local charities, create local jobs; now, therefore, be it

Resolved by the Board of Directors of the Salem Merchants Association, that the Salem Merchants Association does hereby endorse and support H.R. 3179, the Marketplace Equity Act; and, be it

Resolved Further, that the Salem Merchants Association requests Representative Bob Goodlatte to support H.R. 3179.

*Ashley Crotts Lassebaum,*

*President, Salem Merchants Association*

*Signing for the Board of Directors*