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## 1 House Memorial

2 A memorial to the members of the Florida congressional  
3 delegation, urging them to co-sponsor the Main Street  
4 Fairness Act and support its adoption by the Congress of  
5 the United States.

6  
7 WHEREAS, in *National Bellas Hess, Inc., v. Department of*  
8 *Revenue of the State of Illinois*, 386 U.S. 753 (1967), and *Quill*  
9 *Corp. v. North Dakota*, 504 U.S. 298 (1992), the Supreme Court of  
10 the United States held that the Commerce Clause of the United  
11 States Constitution limits the authority of states to require  
12 remote sellers to collect sales and use taxes from their  
13 customers, and

14 WHEREAS, the combined weight of the inability to collect  
15 sales and use taxes on remote sales through traditional carriers  
16 and the tax erosion due to electronic commerce threatens the  
17 future viability of the sales tax as a stable revenue source for  
18 states and local governments, and

19 WHEREAS, the Center for Business and Economic Research at  
20 the University of Tennessee has estimated that states will lose  
21 as much as \$23 billion in 2012 because they were not able to  
22 collect taxes on remote sales, including sales over the  
23 Internet, and

24 WHEREAS, the University of Tennessee study estimated that  
25 Florida will lose as much as \$1.4 billion in 2012 because of the  
26 inability to require remote sellers to collect our state's sales  
27 and use taxes, and

28 WHEREAS, since 1999, state legislators, governors, local  
 29 elected officials, state tax administrators, and representatives  
 30 of the private sector have worked to develop a streamlined sales  
 31 and use tax collection system for the 21st century, and

32 WHEREAS, on November 12, 2002, state delegates unanimously  
 33 ratified the Streamlined Sales and Use Tax Agreement, which  
 34 substantially simplifies state and local sales tax systems,  
 35 removes the burdens to interstate commerce that were of concern  
 36 to the Supreme Court, and protects state sovereignty, and

37 WHEREAS, the Streamlined Sales and Use Tax Agreement  
 38 provides the states with a blueprint to create a simplified and  
 39 more uniform sales and use tax collection system and is  
 40 justification for Congress to permit states that are parties to  
 41 the agreement to collect sales and use taxes from remote  
 42 sellers, and

43 WHEREAS, as of October 1, 2009, 23 states, Arkansas,  
 44 Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nevada,  
 45 Nebraska, New Jersey, North Carolina, North Dakota, Ohio,  
 46 Oklahoma, Rhode Island, South Dakota, Tennessee, Utah, Vermont,  
 47 Washington, West Virginia, Wisconsin, and Wyoming, representing  
 48 more than 35 percent of the total population of the United  
 49 States, enacted legislation to bring their state's sales and use  
 50 tax laws into compliance with the agreement, and

51 WHEREAS, the Main Street Fairness Act will be introduced in  
 52 the 111th Congress to grant those states that comply with the  
 53 agreement the authority to require all sellers, regardless of  
 54 nexus, to collect those states' sales and use taxes, and

55 WHEREAS, the following unions, organizations, and  
 56 businesses support the Streamlined Sales and Use Tax Agreement  
 57 and the federal legislation granting states collection  
 58 authority: Alabama Retail Association; American Booksellers  
 59 Association; Arizona Retailers Association; Arkansas Grocers and  
 60 Retail Merchants Association; Associated Industries of Florida;  
 61 Best Buy, Inc.; California Retailers Association; Colorado  
 62 Retail Council; Connecticut Retail Merchants Association;  
 63 Council of State Governments; Council of State Retail  
 64 Associations; Council On State Taxation; Cracker Barrel Old  
 65 Country Store, Inc.; CTIA-The Wireless Association; Federation  
 66 of Tax Administrators; First Washington Realty, Inc.; Florida  
 67 Chamber of Commerce; Florida Retail Federation; Florida Tax  
 68 Watch; General Growth Properties, Inc.; Georgia Retail  
 69 Association; Retail Merchants Association of Hawaii; Home Depot,  
 70 Inc.; Idaho Retailers Association; Illinois Retail Merchants  
 71 Association; Independent Music Retailers Association; Indiana  
 72 Retail Council; International Council of Shopping Centers;  
 73 International Union of Police Associations; Iowa Retail  
 74 Federation; J.C. Penney Corporation, Inc.; Jack in the Box,  
 75 Inc.; Jewelers of America; Kansas Retail Council; Kentucky  
 76 Retail Federation; Kimco Realty Corporation; Kmart Corporation;  
 77 Land's End; Louisiana Retailers Association; Maine Merchants  
 78 Association; Maryland Retailers Association; Retailers  
 79 Association of Massachusetts; Michigan Retailers Association;  
 80 Minnesota Retailers Association; Retail Association of  
 81 Mississippi; Missouri Retailers Association; National  
 82 Association of Chain Drug Stores; National Association of

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83 College Stores; National Association of Industrial and Office  
 84 Properties; National Association of Real Estate Investment  
 85 Trusts; National Bicycle Dealers Association; National  
 86 Conference of State Legislatures; National Education  
 87 Association; National Governors Association; National Office  
 88 Products Alliance; National Retail Federation; Nebraska Retail  
 89 Federation; Retail Association of Nevada; New England  
 90 Independent Booksellers Association; New Jersey Retail Merchants  
 91 Association; New Mexico Retail Association; Retail Council of  
 92 New York State; Newspaper Association of America; North American  
 93 Retail Dealers Association; North Carolina Retail Merchants  
 94 Association; North Dakota Retail Association; Northern  
 95 California Independent Booksellers Association; Ohio Council of  
 96 Retail Merchants; Oklahoma Retail Council; Pacific Northwest  
 97 Booksellers Association; Pennsylvania Retailers' Association;  
 98 Performance Automotive Retailers; Performance Warehouse  
 99 Association; PetSmart, Inc.; RadioShack Corporation; Real Estate  
 100 Roundtable; Retail Industry Leaders Association; Rhode Island  
 101 Retail Federation; Ross Stores, Inc.; Sears Holdings  
 102 Corporation; Simon Property Group, Inc.; South Carolina Retail  
 103 Association; South Dakota Retailers Association; Staples, Inc.;  
 104 Target Corporation; Tennessee Retail Association; Gap, Inc.; The  
 105 Macerich Company; The TJX Companies, Inc.; USTelecom; Utah  
 106 Retail Merchants Association; Vermont Retail Association;  
 107 Virginia Retail Merchants Association; Wal-Mart Stores, Inc.;  
 108 Washington Retail Association; Weingarten Realty Investors; West  
 109 Acres Development, LLP; Westfield Group; Wisconsin Merchants  
 110 Federation; and Wyoming Retail Merchants Association, and

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111 WHEREAS, until Congress enacts the Main Street Fairness  
 112 Act, participation by remote sellers under the Streamlined Sales  
 113 and Use Tax Agreement is only voluntary and thus, without  
 114 congressional action, states are unlikely to close the revenue  
 115 gap between what is owed on remote transactions and what is  
 116 collected, and

117 WHEREAS, Congressman Roy Blunt of Missouri has termed this  
 118 federal legislation as "fiscal relief for the states that does  
 119 not cost the federal government a single cent" and this  
 120 legislation ensures the viability of the sales and use tax as a  
 121 state revenue source, NOW, THEREFORE,

122  
 123 Be It Resolved by the Legislature of the State of Florida:

124  
 125 That the Legislature of the State of Florida:

126 (1) Calls upon the members of the Florida congressional  
 127 delegation to join as co-sponsors of the Main Street Fairness  
 128 Act and to support its swift adoption by the Congress of the  
 129 United States.

130 (2) Urges President Barack Obama to sign the Main Street  
 131 Fairness Act into law upon its passage by the Congress.

132 BE IT FURTHER RESOLVED that copies of this memorial be  
 133 dispatched to the President of the United States, to the  
 134 President of the United States Senate, to the Speaker of the  
 135 United States House of Representatives, and to each member of  
 136 the Florida delegation to the United States Congress.