

By Senator Margolis

35-00299-14

2014196\_\_

Senate Memorial

A memorial to the Congress of the United States,  
urging the House of Representatives to support passage  
of the Marketplace Fairness Act of 2013.

WHEREAS, the 1967 *Bellas Hess v. Illinois* and the 1992  
*Quill Corp. v. North Dakota* Supreme Court decisions denied  
states the authority to require the collection of sales and use  
taxes by out-of-state sellers that have no physical presence in  
the taxing state, and

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

WHEREAS, a report from the Center for Business and Economic  
Research at the University of Tennessee estimates that in fiscal  
year 2012, states lost more than \$23 billion in uncollected  
sales tax revenues from out-of-state sales, and

WHEREAS, the Marketplace Fairness Act was introduced in  
both houses of Congress to authorize each member state under the  
Streamlined Sales and Use Tax Agreement to require all sellers  
not qualifying for a small-seller exception to collect and remit  
sales and use taxes with respect to remote sales and allow a  
state that is not a member state under the agreement to require  
sellers to collect and remit sales and use taxes with respect to  
remote sales sourced to such state if the state adopts and  
implements certain minimum simplification requirements, and

WHEREAS, the United States Senate passed the Marketplace

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30 Fairness Act on May 6, 2013, by a vote of 69-27 and the  
31 President has indicated that he would sign the legislation, NOW,  
32 THEREFORE,

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34 Be It Resolved by the Legislature of the State of Florida:

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36 That the State of Florida urges the United States House of  
37 Representatives to pass the Marketplace Fairness Act of 2013 or  
38 similar legislation authorizing remote sales tax collection by  
39 states.

40 BE IT FURTHER RESOLVED that copies of this memorial be  
41 dispatched to the President of the United States, to the  
42 President of the United States Senate, to the Speaker of the  
43 United States House of Representatives, and to each member of  
44 the Florida delegation to the United States Congress.