WHEREAS, the 1967 *Bellas Hess* and the 1992 *Quill* 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 Research at the University of Tennessee has estimated that in fiscal year 2012, states will lose over $23 billion in uncollected sales tax revenues from out of state sales; and

NOW, THEREFORE BE IT RESOLVED THAT, the National Conference of State Legislatures supports the Marketplace Fairness Act, introduced by Senators Durbin of Illinois and Enzi of Wyoming that authorizes 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 allows 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

BE IT FURTHER RESOLVED THAT, the National Conference of State
Legislatures calls upon the Congress to move swiftly to consider and approve the
Marketplace Fairness Act that grants states collection authority and provides $23
billion in fiscal relief to the states without a dime coming from the U.S. Treasury;
and

BE IT FURTHER RESOLVED THAT, the National Conference of State
Legislatures urges the President to sign the Marketplace Fairness Act that grants
states collection authority into law, upon its passage by the Congress; and

BE IT FURTHER RESOLVED THAT, a copy of this resolution be sent to the
President of the United States and to all the members of Congress.