

CLIMATE, ENERGY INNOVATION AND AIR QUALITY PROTECTION

WORKFORCE DEVELOPMENT AND ECONOMIC COMPETITIVENESS















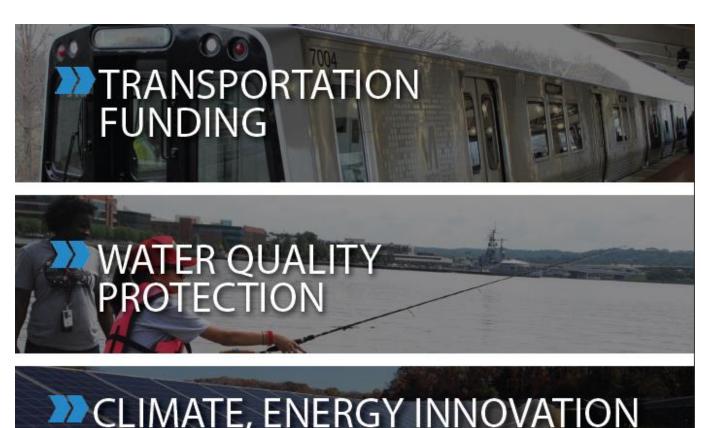






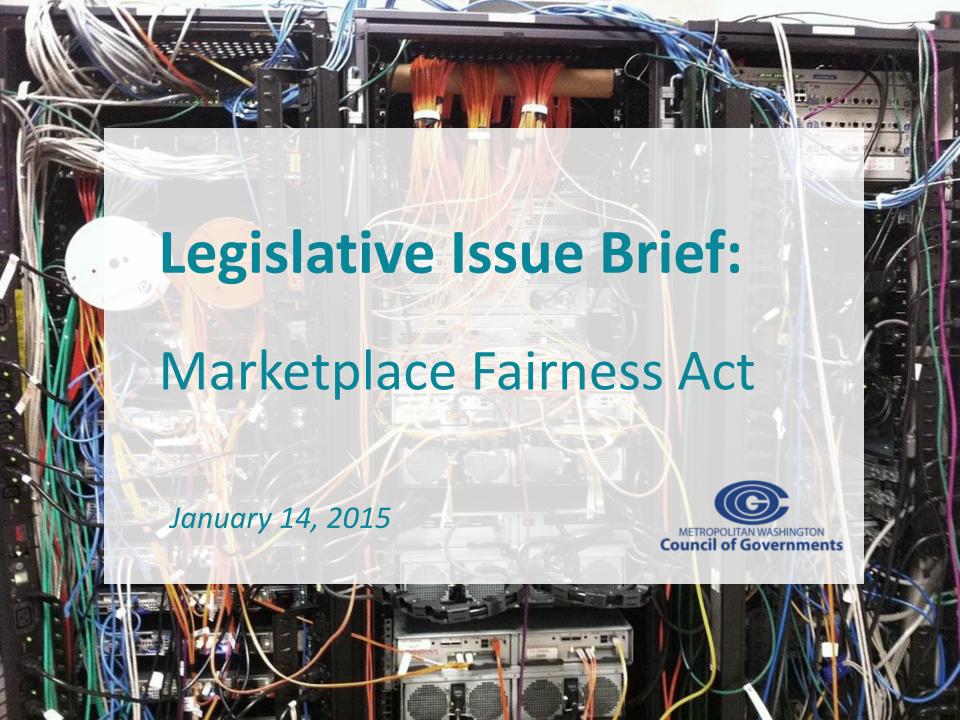






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Marketplace Fairness Act

- Addresses state and local governments' inability to require remote, sellers to collect taxes on transactions
- Brick and mortar retailers are put at a 5%-10% competitive disadvantage
- The Act allows states and local governments the option of enforcing existing sales tax laws on remote sales but does not create new taxes
- Zero impact of federal revenues, expenditures or federal Treasury





Marketplace Fairness Act

- 2013 Marketplace Fairness Act passed the Senate
- 2014 Marketplace and Internet Tax Fairness Act (MITFA) filed
- 2015 Legislative priority for the National League of Cities, the National Association of Counties, and the United States Conference of Mayors



