

House Concurrent Resolution No. 11

99TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE LOVE.

0922H.011

1 **WHEREAS**, the Marketplace Fairness Act is legislation before the United States
2 Congress that would restore states' sovereign rights to enforce state and local sales and use tax
3 laws; and

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5 **WHEREAS**, the Supreme Court of the United States ruled in *National Ballas Hess v.*
6 *Illinois* and in *Quill Corp. v. North Dakota* that a retailer does not have to collect sales taxes in
7 states where the retailer does not have a physical presence; and

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9 **WHEREAS**, customers of out-of-state retailers have a low compliance rate in paying use
10 taxes on their purchases; and

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12 **WHEREAS**, the internet has made shopping from out-of-state retailers incredibly easy;
13 and

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15 **WHEREAS**, more and more citizens are foregoing shopping locally in favor of shopping
16 online and, as a result, are denying states and local jurisdictions sales tax revenue; and

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18 **WHEREAS**, the Marketplace Fairness Act would not affect small businesses and only
19 place requirements on retailers who have over one million dollars in sales a year; and

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21 **WHEREAS**, the Marketplace Fairness Act would require out-of-state retailers to charge
22 the sales taxes levied in a customer's jurisdiction and to remit that tax to the state; and

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24 **WHEREAS**, the Marketplace Fairness Act has gained the support of sixty-seven
25 cosponsors across twenty-eight states and the District of Columbia; and

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27 **WHEREAS**, support for the Marketplace Fairness Act spans across political parties with
28 forty-two Democrat cosponsors and twenty-five Republican cosponsors; and

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30 **WHEREAS**, some states have had to pass tax increases to compensate for the lost sales
31 tax revenues that the Marketplace Fairness Act would restore; and

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33 **WHEREAS**, many retailer associations and individual retailers have expressed their
34 support for the Marketplace Fairness Act, including the Alliance for Main Street Fairness, the
35 Retail Industry Leaders Association, Amazon, Best Buy, Bed Bath and Beyond, Barnes & Noble,
36 Dick’s Sporting Goods, Foot Locker, Target, Staples, and Walmart; and

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38 **NOW THEREFORE BE IT RESOLVED** that the members of the House of
39 Representatives of the Ninety-ninth General Assembly, First Regular Session, the Senate
40 concurring therein, hereby urge the United States Congress to take up and pass the Marketplace
41 Fairness Act; and

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43 **BE IT FURTHER RESOLVED** that the Chief Clerk of the Missouri House of
44 Representatives be instructed to prepare a properly inscribed copy of this resolution to the
45 Majority Leader and Minority Leader of the United States Senate; the Majority Leader and
46 Minority Leader of the United States House of Representatives; and each member of the
47 Missouri Congressional delegation.

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