

**National Conference of State Legislatures
The Council of State Governments
National Association of Counties
National League of Cities
The United States Conference of Mayors
International City/County Management Association
Government Finance Officers Association**

December 19, 2018

The Honorable Mitch McConnell
Majority Leader
United States Senate
Washington, DC 20510

The Honorable Charles Schumer
Minority Leader
United States Senate
Washington, DC 20510

The Honorable Paul Ryan
Speaker of the House
United States House of Representatives
Washington, DC 20515

The Honorable Nancy Pelosi
Democratic Leader
United States House of Representatives
Washington, DC 20515

RE: Local government opposition to efforts to undermine *South Dakota v. Wayfair, Inc.*

Dear Majority Leader McConnell, Minority Leader Schumer, Speaker Ryan, and Leader Pelosi:

On behalf of the state and local governments across the nation and communities we serve, we write to express our opposition to any end-of-year efforts to undermine this year's U.S. Supreme Court decision in *South Dakota v. Wayfair, Inc.* We urge you to reject attempts to include remote sales tax provisions in any broad pieces of legislation as states and local governments across the country are currently implementing the *Wayfair* decision in a very deliberate and thoughtful manner.

Unfortunately, opponents of the *Wayfair* decision are calling for federal action because they claim businesses will be inundated with burdensome collection requirements. But nothing could be further from the truth as that claim fails to recognize that for over a decade efforts like the Streamlined Sales and Use Tax Agreement (SSUTA) has brought states, local governments and the business community together to simplify sales tax administration. This collaborative effort ensures issues for all stakeholders involved can be addressed in a collaborative process. All of the simplification steps the SSUTA requires of member states are geared towards minimizing the administrative burdens on businesses. But even the states that are not part of the SSUTA are undertaking a careful evaluation of the *Wayfair* decision and what it means for their sales tax administration.

The bottom line is that whether a state is part of the SSUTA or not, there is a process taking place to

implement the decision. We all have the same goals in this post-*Quill* world: simplification and elimination of undue burdens on all stakeholders. We look forward to working with you, states and local governments, and our retail colleagues to ease the transition and successfully implement a system that is satisfactory for the 21st century retail environment.

Sincerely,

National Conference of State Legislatures, Molly Ramsdell, 202-624-3584

The Council of State Governments, Andy Karellas, 202-624-5460

National Association of Counties, Jack Peterson, 202-661-8805

National League of Cities, Brian Egan, 202-626-3107

The United States Conference of Mayors, Larry Jones, 202-861-6709

International City/County Management Association, Elizabeth Kellar, 202-962-5328

Government Finance Officers Association, Emily Swenson Brock, 202-393-8467