



February 14, 2013

The Honorable Richard J. Durbin  
United States Senate  
711 Hart Senate Office Building  
Washington, DC 20510

The Honorable Mike Enzi  
United States Senate  
379A Russell Senate Office Building  
Washington, DC 20510

The Honorable Lamar Alexander  
United States Senate  
455 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Heidi Heitkamp  
United States Senate  
SD-G55 Dirksen Senate Office Building  
Washington, DC 20510

Re: Federal Legislation on State Sales Tax Collection

Dear Senators:

With respect to state sales tax collection, Amazon.com has long supported a simplified nationwide approach that is evenhandedly applied and applicable to all but the smallest volume sellers.

With this in mind, I am writing to thank you for your bill, which will allow states with simplified rules to require sales tax collection by out-of-state sellers who choose to make sales to in-state buyers.

When enacted, your bill will protect the states' rights to make and maintain their own revenue policy choices, without new taxes or federal spending. Your bill also will facilitate compliance with state sales tax laws by consumers and retailers.

We look forward to working with you and your colleagues to ensure that the law is appropriate for states and for interstate sellers of all sizes. Software and services will make compliance easy for all but the very smallest volume sellers, which will be exempt under the law. Out of fairness and respect for states' rights to revenue already due, the law must allow states to apply their laws evenhandedly to all other sellers who choose to make interstate sales to in-state buyers.

Please let me know if you have any questions.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Paul E. Misener". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Paul Misener  
Vice President for Global Public Policy