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### Sample Op-ed

#### The Marketplace Fairness Act will restore fair competition to all retailers

**[Insert Date]**

Thanks to a decades-old tax loophole, major online retailers enjoy a tremendous competitive advantage over the traditional brick-and-mortar stores in our communities, which is hurting small businesses across the country. But legislation sitting in Congress can fix this problem and level the playing field for all retailers.

Currently many online-only retailers can avoid collecting sales taxes in most states. This gives them a major competitive edge over local retailers that have no choice but to collect sales tax from customers. The Marketplace Fairness Act (MFA) would restore rights back to the states and allow them to require online retailers to collect the sales taxes that are already owed on these purchases.

Despite claims by the bill's opponents, MFA does not create any new taxes. Online purchases are not tax free. Our state already requires consumers to pay taxes on purchases made over the Internet. However, when the online retailer does not collect it for us, then the burden falls on consumers to track their purchases, calculate the tax owed and remit it to the state – a backward and confusing process.

Importantly, MFA doesn't just protect consumers, it also protects small businesses. It levels the playing field for our local retailers and includes an exemption for online sellers that conduct less than \$1 million in remote sales. To put this in perspective, more than 99 percent of all online sellers will not be affected by this legislation in any way. Additionally, for the less-than-one-percent of online sellers that will be subject to collecting sales taxes under this bill, the legislation requires each participating state to provide free tax software that will allow retailers to quickly and efficiently calculate, collect and remit the taxes. The proposal also includes liability protections for sellers and limits against audits.

While the Senate passed the MFA last year with an overwhelming bipartisan majority, the legislation has since stalled in the House. And as the House drags its feet, thousands of small retailers throughout the United States continue to suffer because of an unfair and outdated system.

This reform is long overdue, and Main Street businesses cannot wait any longer for help. For those who believe in state's rights and the basic principle of limited government, we should all agree that Washington, DC should no longer be in the business of picking winners and losers in

the marketplace. It is time to update our laws so they reflect the way we use the Internet today. It's time for the House of Representatives to stand up for the small businesses in their districts, follow the Senate's lead and finally pass this legislation.

**First Name Last Name**  
**Affiliation**

Word count: 434