[STORE LOGO]

[DATE]

The Honorable Peter Shumlin  
Executive Office of Governor

109 State Street, Pavilion

Montpelier, VT 05609

Dear Governor Shumlin:

As an independent bookseller in [TOWN or CITY], Vermont, I am writing to urge you to uphold the e-fairness law that was passed in 2011 as written. The law requires that remote retailers utilizing a broad network of online affiliates acting as sales agents in Vermont to collect and remit sales tax on purchases made in the state. The law goes into effect when 15 U.S. states pass similar legislation and, with Michigan just recently passing an e-fairness bill, there is every reason to believe that will occur in 2015.

Much has been said recently about how this law is bad for small business, but as a small business owner myself, I can attest that it is the *current inequity* that is bad for my business. We remain at a significant competitive disadvantage because large, remote retailers like Amazon are skirting their responsibility to collect and remit sales tax to the state. Consequently, many consumers are making online purchases because they are under the false impression that online shopping is “tax free.” Indeed, I have had people come into my store to browse our inventory and talk about an item only to buy it online via their smart phones while still in my store.

This is not only bad for Vermont’s retail sector, it has a ripple effect throughout our communities, depleting crucial sales tax revenue that helps fund schools, first responders, infrastructure, and more.

Whether online affiliates call themselves advertisers -- or any other name -- does not change the fact that they are commissioned sales people who work for Amazon. They sign an agreement with Amazon and get paid commission by Amazon. And federal law is clear: A business has nexus in a state, and so is obligated to collect and remit sales tax to the state, when it has a store, office, warehouse, or *sales agent* working in the state. By any standard, Amazon meets the nexus requirement and it is high time that they pay their fair share.

Someone must stand up to the bullying tactics of Amazon. A company with approximately a $144 billion market capitalization hardly deserves subsidies from the state and its residents. But, by allowing them to skirt their duty to pay sales tax, that is exactly what Vermont would be doing by not upholding the 2011 sales tax fairness law. In the end, it is Amazon’s competitors, retailers like me, who end up footing the bill to provide Amazon with an unfair competitive advantage. That is the most egregious form of favoritism. It may be happening in other states, but it should not happen here in Vermont.

This is a chance for Vermont, a state known for its unique, local communities, to lead the way. Stand up to Amazon’s unconscionable policies -- and stand up for Vermont’s Main Street Retailers.

Thank you for your time.

Sincerely,

[FIRST NAME][LAST NAME]