

115TH CONGRESS  
2D SESSION

**S. RES.** \_\_\_\_\_

Expressing the sense of the Senate that the Marketplace Fairness Act of 2017 would harm the economy of the United States and place an undue burden on small businesses and multiple States across the United States.

IN THE SENATE OF THE UNITED STATES

\_\_\_\_\_ *Ms. Shaheen, Ms. Hassan, Mr. Merkley*  
Mr. TESTER (for himself and Mr. WYDEN) submitted the following resolution;  
which was referred to the Committee on \_\_\_\_\_

## RESOLUTION

Expressing the sense of the Senate that the Marketplace Fairness Act of 2017 would harm the economy of the United States and place an undue burden on small businesses and multiple States across the United States.

Whereas the Internet has continued to drive economic growth, productivity, and innovation over the last several decades;

Whereas the Internet promotes a nationwide economic environment that facilitates innovation, promotes efficiency, and empowers small businesses and entrepreneurs, especially those in rural communities in the United States, to broadly share their goods and services;

Whereas small businesses and entrepreneurs rely heavily on Internet access to provide them with access to new mar-

kets, additional consumers, and opportunities to compete in a global economy;

Whereas the exemptions in the Marketplace Fairness Act (S. 976) (referred to in this preamble as the “Marketplace Fairness Act”) are wholly inadequate to ensure that small businesses and entrepreneurs are not harmed by the Marketplace Fairness Act;

Whereas it should not be the role of small businesses and entrepreneurs to help shore up the finances of States and localities through an online sales tax;

Whereas, if enacted, the Marketplace Fairness Act would—

(1) create an online sales tax for all consumers, including consumers in States that have chosen to oppose sales taxes; and

(2) overwhelmingly benefit large corporate entities at the expense of small businesses and entrepreneurs; and

Whereas compliance with the Marketplace Fairness Act would place an undue burden on small businesses and entrepreneurs by—

(1) requiring small businesses and entrepreneurs to remit taxes to nearly 10,000 different tax jurisdictions across the United States and its territories;

(2) exposing small businesses and entrepreneurs to the risk of unnecessary and costly audits in nearly 10,000 different tax jurisdictions; and

(3) forcing small businesses and entrepreneurs to spend time and money purchasing expensive technology and hiring staff to ensure compliance with the Marketplace Fairness Act: Now, therefore, be it

1       *Resolved*, That the Senate—

1           (1) recognizes the unique role that the Internet  
2           plays in helping small businesses, entrepreneurs, and  
3           rural communities in the United States to be eco-  
4           nomically viable;

5           (2) declares that enactment of the Marketplace  
6           Fairness Act of 2017 (S. 976) would harm the econ-  
7           omy of the United States and place burdensome and  
8           bureaucratic policies on small businesses and entre-  
9           preneurs; and

10          (3) recognizes that enactment of the Market-  
11          place Fairness Act of 2017 (S. 976) would provide  
12          no economic benefit to States that do not have sales  
13          taxes or small businesses in those States.