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## United States Senate

February 25, 2016

The Honorable Mitch McConnell  
Majority Leader  
United States Senate  
The Capitol, Room S-230  
Washington, D.C. 20510

The Honorable Harry Reid  
Minority Leader  
United States Senate  
The Capitol, Room S-221  
Washington, D.C. 20510

Dear Leader McConnell and Leader Reid:

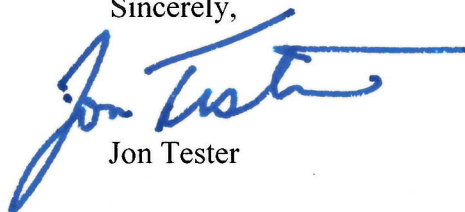
I write to express my opposition to the misleadingly titled Marketplace Fairness Act of 2015 (S. 698). I have heard concerns from Montana businesses that this legislation creates costly and unnecessarily burdensome regulations with no added benefit to their businesses or my state. Therefore, I strongly oppose attempts to expedite consideration of this legislation in the Senate.

This legislation picks clear winners and losers and states like Montana are left shouldering the loss. I do not believe it is fair to ask businesses in Montana and our state government to purchase and implement costly software to help remit taxes to nearly 10,000 different tax jurisdictions. Worse yet, these added expenses and bureaucratic headaches would not be offset as Montana, nor our businesses, would stand to benefit from this new tax regime.

This legislation also does not provide adequate safeguards for small businesses. I remain particularly concerned that S. 698 does nothing to prevent Montana's small businesses from being summoned to other states for costly audit proceedings. While I understand that there is a small business exemption included in this legislation, I've heard from far too many small businesses in Montana that this exemption is not workable, nor is it nearly high enough.

I appreciate your attention to this matter and want to make clear that should Senate leadership attempt to move S. 698 or similar legislation forward, I will not give my consent to an expedited process on the floor.

Sincerely,



Jon Tester