

long as it's a fair fight. Also, the bill is not asking for a new tax; it's asking that the existing tax is applied fairly and uniformly and doesn't put the burden on the consumer to reimburse the state. That's not too much to ask.

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WHAT'S FAIR FOR BUSINESS
(Editorial Board)

The scenario described by Play It Again Sports' owner Bob Ruer happens all too often in local businesses.

A customer comes into his Crystal Lake store, looks around, maybe tries out the wares, and then heads home to buy the same product online. Why? Because Internet retailers aren't required to collect sales tax at the buyer's local rate.

U.S. Sen. Dick Durbin, D-Ill., is pushing to end that with the Marketplace Fairness Act. We support Durbin's effort and encourage lawmakers in Washington to pass the act.

The legislation would put the initial costs on the states to provide retailers with the appropriate software to collect taxes. Internet retailers with less than \$1 million in annual sales would be granted an exemption.

Opponents of the bill, including large online retailers such as eBay and Overstock.com, have taken issue with the \$1 million exemption and suggested it should be bumped higher.

The bill has the support of big-box stores such as Walmart, Best Buy and Target and online giant Amazon.

Beyond the unlevel playing field for businesses, the situation causes the state of Illinois to lose out on a great deal of revenue.

Now, Illinois taxpayers are on an honor system when it comes to paying state sales tax for online purchases. Residents are supposed to note the sales tax they owe from Internet purchases on their state income-tax return. Durbin estimates that only 5 percent of Illinois taxpayers do so. Gov. Pat Quinn said the state stands to collect an additional \$200 million annually in sales-tax revenue if the bill passed.

This is not a tax increase. It's not a new tax. These sales taxes and tax rates are already in place.

This is a needed law to level the playing field for local businesses who've been good corporate citizens, hired local employees and paid property taxes that support local schools and other taxing districts.

Mr. DURBIN. Mr. President, what is happening with Internet sales? They are growing dramatically. Listen to these numbers. In 2012 online sales accounted for \$225 billion in sales in America. In the next 5 years it will double to \$435 billion. It is an endeavor that has become part of our lives. What we are asking in this bill is that those selling on the Internet be treated the same as those selling on the corners of our streets, to make sure the brick-and-mortar businesses have a level playing field. That is all we are asking.

This bill contains no new Federal tax, no new State and local tax. What it does is collect taxes already owed. It simplifies the system by saying there will only be one taxing entity that identifies the taxes to be charged in every single State, one audit from each State. It tries to provide for the retailers the basic software they need to get the job done.

This is a fascinating bill. For those who follow the Senate, it is a rare op-

portunity for us to have Republicans and Democrats together on the floor supporting a bill that has the endorsement of business and labor and local officials all across the United States. It is clearly an idea whose time has come. I hope we can pass it with a good strong vote and encourage our friends in the House to take it up quickly.

I close by thanking my colleague from Wyoming. He has been a great partner in this effort. He came to it before I did. I replaced Senator Dorgan after Senator Dorgan's retirement and tried to keep this moving forward. Today is our day for a vote. I thank him for all of his hard work on his side of the aisle.

I yield the floor.

The PRESIDING OFFICER. The Senator from Wyoming.

Mr. ENZI. Mr. President, I thank all of the people who have participated, particularly Senator DURBIN who has helped to coalesce things, Senator ALEXANDER who came up with the idea for having a shorter bill, only 11 pages—never see it in the Senate—written in plain English, and it is States rights.

This does not cause the Federal Government to do anything. What it allows is for the States to do what they have already passed laws on. I can see this from the standpoint of an individual. I know in Wyoming if you buy something on the Internet and you are not charged a tax, you are supposed to fill out a form and send it in. That is a difficult thing to do, hard to even keep track of. This will eliminate that problem of individuals wanting to pay the tax but not knowing exactly how to do it.

I know it from the standpoint of a small businessman, if they had the experience of somebody coming in, trying on the goods, finding out exactly what they want, the color, the style, the feel, everything, and then ordering it on the Internet. The even more ironic part of it is when they have a problem with it, they bring it back to the local retailer to fix it.

I have seen it from the standpoint of a mayor. I know in Wyoming at least 30 percent and up to 70 percent of the revenue of the municipalities comes from the sales tax. That is on a declining basis at the moment. That is not only what they run the city's streets and snow removal on; a lot of the police, the fire protection, even education is affected by the sales tax.

I have seen it from the standpoint of a legislator as well. I know when we passed those taxes, we did not say: Okay, we want to discriminate against the local business that pays the property tax, hires people locally, and participates in all the community stuff. If you are out of State, we are going to let you off the hook.

No legislator ever passed a bill like that. This is one that corrects all of those things and brings fairness to the marketplace. I think it will make a significant difference, particularly in

communities where they will still be able to help out some of the charitable organizations and activities that would have to go by the wayside if this bill were not to pass.

I look forward to working with people on the House side. I wish to thank Senator DURBIN, Senator ALEXANDER, and Senator HEITKAMP, particularly, for all of their efforts on this bill. I thank Senator HEITKAMP for her persistence over 22 years and knowing the intricacies of how it works on the Canadian border, as well as having been involved in the original case where the Supreme Court challenged us to fix this problem.

Today we have a chance to fix this problem. I ask my colleagues to vote for the bill.

I yield the floor.

CONCLUSION OF MORNING BUSINESS

The PRESIDING OFFICER. Morning business is closed.

MARKETPLACE FAIRNESS ACT OF 2013

The PRESIDING OFFICER. Under the previous order, the Senate will resume consideration of S. 743, which the clerk will report.

The assistant legislative clerk read as follows:

A bill (S. 743) to restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes.

Pending:

Reid (for Enzi) amendment No. 741, of a perfecting nature.

Durbin amendment No. 745 (to amendment No. 741), to change the enactment date.

The PRESIDING OFFICER. Under the previous order, all postcloture time is considered expired.

Under the previous order, amendment No. 745 is withdrawn.

The question is on agreeing to amendment No. 741, offered by the Senator from Nevada, Mr. REID.

Mr. ALEXANDER. Mr. President, I ask for the yeas and nays.

The PRESIDING OFFICER. Is there a sufficient second?

There appears to be a sufficient second.

The clerk will call the roll.

The assistant legislative clerk called the roll.

Mr. DURBIN. I announce that the Senator from New Jersey (Mr. LAUTENBERG) and the Senator from Alaska (Mr. BEGICH) are necessarily absent.

Mr. THUNE. The following Senators are necessarily absent: the Senator from North Carolina (Mr. BURR), the Senator from Texas (Mr. CORNYN), the Senator from South Carolina (Mr. GRAHAM), and the Senator from Kansas (Mr. MORAN).

Further, if present and voting, the Senator from Texas (Mr. CORNYN) would have voted "nay."

The PRESIDING OFFICER (Mr. DONNELLY). Are there any other Senators in the Chamber desiring to vote?