RESOLUTION NO. <u>3248</u>                                                 Introduced by Council


**A RESOLUTION SUPPORTING THE MARKETPLACE FAIRNESS ACT OF 2013 (S. 743)**

**WHEREAS**, Small business retailers have been hurt by online and catalog purchases by customers who believe they receive a discount by not paying sales tax; and

**WHEREAS**, A small business retailer collects sales tax at the time of purchase in a store, but the responsibility of paying the tax from an online purchase shifts to the Internet customer who should pay the sales tax when filing his annual state tax returns; and

**WHEREAS**, many taxpayers are not aware of the responsibility to remit those taxes, and State and Local governments do not have the resources to enforce payments; and

**WHEREAS**, if Congress acts to regulate interstate commerce, State and Local governments could collect taxes owed on internet and mail order services; and

**WHEREAS**, the Marketplace Fairness Act would grant states the authority to require out of state online and catalog retailers to collect sales taxes at the time of transaction – as local retailers are required to do;

**NOW, THEREFORE, BE IT RESOLVED** by the Sparks City Council that Geno R. Martini, Mayor of the City of Sparks, and all members of the Sparks City Council adopt this Resolution urging the members of the Nevada Congressional delegation to support the Marketplace Fairness Act (S.743) to even the playing field for local businesses by allowing individual states the authority to streamline their sales tax laws and collect sales taxes directly from online retailers.


PASSED AND ADOPTED this _____ day of _____, 2013, by the following vote of the City Council:

AYES:_____

NAYS:_____

ABSENT:_____

ABSTAIN:_____

Approved this _____ day of _____, 2013, by:




_____
Geno R. Martini, Mayor




Approved as to form:                                              Attest:


_____          _____
Chet Adams, City Attorney                                    Teresa Gardner, City Clerk