

CHAMBER OF COMMERCE  
OF THE  
UNITED STATES OF AMERICA

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TO THE MEMBERS OF THE UNITED STATES CONGRESS:

The U.S. Chamber of Commerce strongly supports H.R. 1725 and S. 765, the “Digital Goods and Services Tax Fairness Act,” and urges Members to cosponsor this legislation. **Cosponsors of this bill will receive credit for the Leadership component of their “How They Voted” rating.**

As digital commerce continues to grow, taxpayers need clarity and certainty regarding the state and local taxation of e-commerce products and services. Antiquated tax rules have not kept up with this growth in digital commerce, and states lack the ability to address proper taxation of these transactions. Only Congress can create the tax framework necessary to ensure continued growth of the digital economy.

The “Digital Goods and Services Tax Fairness Act” would establish this much-needed framework, providing the relevant sourcing rules while recognizing states’ rights, thereby creating a workable and sustainable tax structure for the digital economy. By clearly identifying which jurisdiction has the right to tax these digital transactions, this legislation would prevent multiple taxation of e-commerce products and services. Additionally, it would prevent discriminatory taxation by ensuring digital goods are taxed in the same manner and at the same rate as other goods and services sold in the state.

The Chamber urges you to cosponsor this important legislation.

Sincerely,



Neil L. Bradley