



May 30, 2013

RE: House Joint Memorial 18

Tobias Read  
State Representative District 27  
Oregon State Legislature  
900 Court St. NE, H-286  
Salem, OR 97301

Tobias,

Please back House Joint Memorial 18. I am writing as a resident of your district and as a business owner. I appreciate that the legislature sees that the "Marketplace Fairness Act" will have long term consequences that far outweigh any perceived short term benefits.

I do believe Oregon is uniquely qualified to speak up against the "Marketplace Fairness Act". The State of Oregon has chosen many times over the past to not implement a sales tax. I believe that by allowing another state, or group of states, to impose this on us would be a stunningly new precedent impacting states rights. If these other states feel they have a tax collection problem, they should resolve it by adjusting their own tax collection methods and not impose their problems and costs on the State of Oregon, Oregon citizens, and Oregon businesses.

I have already had to deal with the State of California trying to impose on me a sales tax collection debt. Fortunately CreateForLess has not established a nexus in their state. Through consultation with lawyers and CPA's, we were easily able to dismiss their claim. But it did come with a cost of time and legal fees to address. I cannot imagine the burden that would fall on my small company if I now had to legally respond to 50 states, and all of the taxing jurisdictions included, every time they had a question about tax collections. The costs would be enormous, and even worse, the legal liability exposure could be greater than the potential benefit of owning and growing a business of this kind.

I realize this is a complex issue and fairness is important. A very important question to ask in regards to fairness is why the 2 largest retailers in the industry are the main advocates for implementing this drastically new kind of law. Both Amazon and Wal-Mart have heavily invested into the "Marketplace Fairness Act". If this new law is enacted, they stand to limit competition they face from companies like CreateForLess. Until recently Amazon has fought against paying local taxes, even where they have physical infrastructure. Now that states are forcing them to follow the standing law where they have a nexus, they have turned to advocating for laws that will limit their competition. Over the coming years, these companies will have a massive impact on Main Street merchants and smaller competitors if this new law comes into play.

In summary, please help to keep Oregon businesses in a competitive stance. Please realize that in the long run, the "Marketplace Fairness Act" is written in a way that will only benefit the largest companies and hamper the innovation and growth of companies like mine.

CreateForLess is an Oregon company founded in 2000. We are a growing company, providing living wage jobs and Crafting supplies to the United States and abroad.

Sincerely,

Dennis DeYoung  
President and CEO  
CreateForLess, LLC  
p [503.517.2512](tel:503.517.2512) x113  
f [503.213.5950](tel:503.213.5950)  
[www.CreateForLess.com](http://www.CreateForLess.com)