



**City of Conway, Arkansas  
Resolution No. R-17-26**

**A RESOLUTION BY THE CITY OF CONWAY SUPPORTING FEDERAL AND STATE LEGISLATION TO ENSURE THE PROPER ASSESSMENT AND COLLECTION OF SALES TAX FROM ALL INTERNET/ONLINE SALES THEREBY CREATING A FAIR AND FREE MARKET FOR ALL BUSINESSES AND CONSUMERS REGARDLESS OF THE LOCATION OF THE BUSINESS FROM WHICH THE PURCHASE WAS MADE; AND FOR OTHER PURCHASES**

**Whereas**, the City of Conway of recognizes that legislation frequently referred to as the Marketplace Fairness and Remote Transactions Parity Act ("This Legislation") is being considered by the United States Congress; and,

**Whereas**, similar legislation was considered by the Arkansas General Assembly during the 2017 regular legislative session 1; and,

**Whereas**, this legislation would give states the authority to enforce local and state taxes that are already in place and owed by out-of-state online retailers; and,

**Whereas**, this legislation would require retailers to collect and remit sales tax to state and local governments for out-of-state online sales; and,

**Whereas**, all businesses, regardless of their physical location, should be required to collect and remit state and local sales tax; and,

**Whereas**, the playing field, as it currently stands, favors out-of-state internet retailers that exploit a pre-internet loophole, allowing them to evade collecting state and local sales tax even though they sell the same products in the same communities as local merchants do; and,

**Whereas**, as it currently stands, stores with a local retailer must collect sales tax while online stores do not, thereby enabling online stores to undercut local retail prices; and,

**Whereas**, this legislation is not a new tax or a tax increase, but rather enables states to collect taxes that are already due; and,

**Whereas**, this legislation would generate more sales, pay more sales tax to the state treasury, encourage more local retailers, create jobs for local workers and infuse more money into local economies throughout the State of Arkansas.

**NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CONWAY, ARKANSAS,**

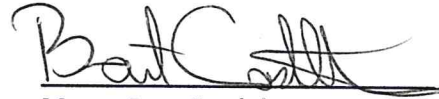
**Section 1:** That we, the City of Conway, do hereby urge members of the Arkansas Congressional Delegation and the Arkansas Legislature to work for passage and vote in favor of

legislation requiring the collection and remittance of state and local sales tax by all retailers thus making for competition

**Section 2.** That this Resolution shall be in full force and effect from and after its passage and approval.

**ADOPTED** this 11<sup>th</sup> day of July, 2017.

**Approved:**

A handwritten signature in black ink, appearing to read "Bart Castleberry", written over a horizontal line.

**Mayor Bart Castleberry**

**Attest:**

A handwritten signature in blue ink, appearing to read "Michael O. Garrett", written over a horizontal line.

**Michael O. Garrett**  
**City Clerk/Treasurer**