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Senate Committee on Assessment and Taxation  
Hearing on Senate Bill 84  
February 6, 2013  
Written Statement by Dick Carter, Jr.

Chairman Donovan and members of the Senate Committee on Assessment and Taxation, I submit this statement on behalf of the City of Overland Park to offer comments on SB 84. As we read it, the bill creates clarity to the nexus between companies operating retail businesses in the State of Kansas and the requirement to collect the appropriate sales and use taxes.

The City's 2012 Federal Legislative agenda clearly supports the simplification and fairness in administration and collection of sales and use taxes to include business transactions made online (Internet). We believe that SB 84 will provide a more defined relationship or connection for retail businesses in the State of Kansas.

Retail sales taxes and use taxes represent the largest single source of revenue for the City of Overland Park (approx 42% of 2013 general fund revenues which equates to about approx \$67M).

As brick and mortar retailers continue to adapt to the changing marketplace, it has become imperative that taxation on Internet sales be addressed and that equity be established within the marketplace.

Furthermore, the collection and remittance of sales tax on Internet purchases would halt the leakage of revenues duly owed to the state and local governments, and would reduce the need for state and local governments to review and/or raise sales tax or other taxes to make up for these lost revenues.

I would be pleased to answer questions at the appropriate time.

Dick Carter