

Internet, which have put "brick-and-mortar" stores at a competitive disadvantage; and

WHEREAS, the Commission's report to Congress does not effectively address the tax losses state and local governments will experience if the Internet becomes a permanently tax-free retail market.

THEREFORE BE IT RESOLVED that the Town of Pahrump opposes any congressional action to implement the Advisory Commission on Electronic Commerce's report proposals that would preempt state and local sovereignty, guaranteed by the 10<sup>th</sup> Amendment of the United States Constitution; and

BE IT FURTHER RESOLVED that the Town of Pahrump supports simplification of state and local sales taxes, and urges states to move expeditiously to craft and approve model legislation; and

BE IT FURTHER RESOLVED that the Town of Pahrump opposes any congressional efforts to expand the current moratorium to cover state and local sales and use taxes; and

BE IT FURTHER RESOLVED that the Town of Pahrump opposes any efforts to extend the current moratorium unless the extension is for two years or less and is directly linked to congressional authorization to states that simplify their sales and use tax system to collect use tax on all remote transactions.

Dated this 9<sup>th</sup> day of May, 2000

PAHRUMP TOWN BOARD:

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Edward S. Bishop, Chairman

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Charles Gronda, Clerk

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Timothy Leavitt, Vice Chairman

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Mary E. Wilson, Member

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