1	RESOLUTION NO
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3	A RESOLUTION TO ENCOURAGE THE ARKANSAS CONGRESSIONAL
4	DELEGATION TO TAKE STEPS TO PERMIT THE APPROPRIATE
5	COLLECTION OF SALES AND COMPENSATING USE TAX REVENUE
6	FOR INTERNET SALES TO ARKANSAS CONSUMERS; TO HELP
7	ASSURE THE CONTINUED LOCAL FUNDING OF VITAL PUBLIC
8	SERVICES; AND FOR OTHER PURPOSES.
9	SERVICES, INDIOR OTHER TOM OSES.
10	WHEREAS, the ubiquitous involvement of the internet in the daily lives of citizens has created vast
11	opportunities for education, communication, and commerce; and,
12	WHEREAS, the laudable desire of the Federal Government to assure the rapid expansion of facilities
13	throughout the nation to accommodate the growth of digital technology for these purposes, as was done for
14	the railroad, telephone, and telegraph industries of the 19 th and 20 th centuries, has helped to create a multi-
15	billion dollar "e-commerce" through various states; and,
16	WHEREAS, an internet retailer, or "e-tailer" is no different from a railroad, telephone or telegraph
17	service in its impact upon local resources even though there is no local train station, or telegraph office, or
18	phone switching station, because local zoning laws are preempted to assist in the rapid location and
19	permitting of facilities to make such e-commerce viable; and,
20	WHEREAS, there is a demonstrated result that e-tailers which use this digital technology to achieve a
21	local presence for the purpose of commerce cost local governments literally millions of dollars in annual
22	Sales or Compensating Use Tax receipts that cannot otherwise be recovered; and,
23	WHEREAS, one reason that these revenues cannot be recovered is that the Federal Government has
24	preempted taxation of the very "information" technology that enables e-commerce to reach the local
25	consumer, through local telephone, wireless connections, or cable television connections; and,
26	WHEREAS, a recognition of this unfairness both to local governments and local businesses has been
27	recognized and, and a means to correct this problem has been offered, through such vehicles as the
28	Marketplace Fairness Act of 2013, which has not been introduced into the 114th Congress; and,
29	WHEREAS, the impact on the City of Little Rock from 2011 to 2013 has been documented to be more
30	\$2.6 Million Dollars (\$2,600,000.00); and,
31	WHEREAS, unfunded Federal Mandates for appropriate compliance with Federal Legislation such as
32	the Americans with Disabilities Act, the Affordable Care Act, and, such things as continued compliance
33	with the National Environmental Protection Act, the Clean Water Act, and the Clean Air Act, are making

1	such significant impacts on the annual operating budgets of local governments, and will continue to do so,		
2	that a crisis point has been reached where these local governments will have to reduce or cut vital public		
3	services; and,		
4	WHEREAS, this matter cannot be effectively addressed with State Legislation, but only with Federal		
5	Legislation;		
6	NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CITY		
7	OF LITTLE ROCK, ARKANSAS:		
8	Section 1. The Board of Directors unanimously requests that the Arkansas Congressional Delegation		
9	take steps to assure the introduction, passage, and enactment into law, of Federal Legislation that will assure		
10	that state, county, and local sales and compensating use taxes are collected by vendors and remitted to the		
11	appropriate government for sales and transactions that occur through internet or appropriate digital retail		
12	outlets.		
13	ADOPTED: February 24, 2015		
14	ATTEST:	APPROVED:	
15			
16		75.184.11.15	
17	Susan Langley, City Clerk	Mark Stodola, Mayor	
18	APPROVED AS TO LEGAL FORM:		
19 20			
21	Thomas M. Carpenter, City Attorney		
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