



# AMERICANS for TAX REFORM

March 31, 2017

To: Members of the Colorado Legislature

From: Americans for Tax Reform

RE: SB 17-238

Dear Members of the Colorado Legislature,

On behalf of Americans for Tax Reform and our supporters across Colorado, I write today urging you to support Senate Bill 17-238, which removes the requirement for businesses to tattle on the specifics of Coloradans purchases to state tax authorities.

Coloradans value their privacy, and the Colorado law requiring out-of-state retailers to report on Coloradans' purchasing habits to the government is in gross violation of that privacy and our Freedom of Association.

The law, appropriately dubbed "the Tattletale Law," forces businesses to turn over detailed information to state tax authorities relating to internet purchases, including: the retailer name, customer name, billing address, shipping address, and cost of purchase.

Privacy is key to our Freedom of Association. By tracking an individuals associations with retailers and addresses, and having no confidentiality requirements relating to the information collected, the law infringes on an individual's ability to express him or her self, particularly when it comes to political, religious, or social preferences.

The Tattletale Law is Colorado's attempt to get around the Supreme Court's 1992 Quill v. North Dakota decision that prevents states from reaching across their own borders to regulate and tax other citizens.

SB 17-238 does not solve all the ills of the Tattletale Law. It still gives Colorado the opportunity to regulate business in other states, track consumers' purchases and send consumers a report on their likely sales and use tax owed from transactions with that business. However, removing the requirement for out of state businesses to tattle to state tax authorities is a significant improvement on the intrusive law. As such, Americans for Tax Reform urges you to support SB 17-238.

If you have any questions, or if ATR can be of assistance, don't hesitate to contact Patrick Gleason, State Affairs Director, or Katie McAuliffe, Federal Affairs Manager, at [kmcauliffe@atr.org](mailto:kmcauliffe@atr.org), and 202-785-0266.

Onward,

Grover G. Norquist

Sincerely,



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