



**Overland  
Park  
Chamber™**

**To: Representative Adam Smith and Members of the House Taxation Committee**  
**From: Kevin Walker, Senior Vice President of Public Policy**  
**Overland Park Chamber of Commerce**  
**Date: 10 February 2021**

On behalf of the members of the Overland Park Chamber of Commerce I appreciate the opportunity to submit testimony in support of HB 2173.

Modern commerce taking place via the internet has reshaped the way business takes place in our world. The progress is hailed as a game-changer for the consumer and that is no-doubt true. Unfortunately, the change has also been a game-changer for the thousands of brick and mortar stores that support our communities and draw visitors to local retail trade centers.

The Chamber believes it is critical to level the playing field and help protect the businesses and the business owners who have invested in our communities. They hire our friends and neighbors. They support our local schools. They support our local charitable activities. These businesses support our local economy and should not be placed at a competitive disadvantage with a business entity who can escape taxation simply because they lack a physical presence in our community.

This bill helps level the playing field by ensuring that internet retailers and marketplace facilitators are collecting and remitting all taxes, including transient guest taxes. The 2018 U.S. Supreme Court decision in *South Dakota v. Wayfair* brought clarity to the issue of imposing taxes on transactions even when a physical presence did not exist.

We see this bill as basic tax fairness and we urge you to level the playing field by approving HB 2173.