

United States Senate
WASHINGTON, DC 20510

February 2, 2022

The Honorable Ron Wyden
Chairman
U.S. Senate Finance Committee
Washington, DC 20510

The Honorable Mike Crapo
Ranking Member
U.S. Senate Finance Committee
Washington, DC 20510

Dear Chairman Wyden and Ranking Member Crapo:

As you plan the Senate Finance Committee's upcoming agenda, we urge you to schedule a hearing examining the impact on small businesses of the U.S. Supreme Court's 2018 decision in *South Dakota v. Wayfair, Inc.* Because of the *Wayfair* ruling, many small online businesses must now collect and remit sales taxes on behalf of states in which these businesses have no physical presence.


Holding a hearing would allow the Finance Committee to hear from small online businesses and experts familiar with the patchwork of tax laws spanning the roughly 12,000 tax jurisdictions across the country. A public hearing would also provide an important forum for Committee members to discuss proposals to cut red tape for small businesses.

We appreciate your consideration of this request. We look forward to working with the Committee to examine how the *Wayfair* ruling is affecting small online businesses in New Hampshire, Montana, and all across the country.

Sincerely,



Margaret Wood Hassan
United States Senator



Steve Daines
United States Senator