January xx, 2016

The Honorable \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

United States Senate

\_\_\_\_\_\_\_ Senate Office Building

Washington, DC 20510

Dear Senator \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_:

**RE: Oppose S.431 – Internet Tax Freedom Act**

On behalf of the City/County of X, I am writing to request your opposition to S 431 – the *Internet Tax Freedom Forever Act*, and urge you to support efforts to strip the language of the bill from the conference report on HR 644 – the Trade Facilitation and Trade Enforcement Act when the Senate votes on the measure in February, 2016. Such legislation costs state and local governments across the U.S. hundreds of millions of dollars in lost revenues each year.

More specifically, to the City/County of X, the lost revenue is expected to be $$XX in FY 2016. These are revenues that City/County of X relies upon to fund essential services in our community, including well-trained firefighters and police officers; investments to fix aging infrastructure; schools, parks, community centers and libraries to support youth or enter something here that would be particularly meaningful to your Senator.

This lost revenue is primarily a function of telecommunications and cable service providers transitioning their services to broadband. As this transition continues the scope of what HR 235/S 431 covers will immunize telecommunications and cable service providers from state and local taxation on services that state and local governments currently tax. It is important that City/County of X is not preempted from their ability to govern their own tax structures. ***Permanently*** shielding a large, unregulated, entrenched and prosperous industry from state and local taxation means that other, less prosperous individuals and industries will have to pick up the tax shortfall is an unacceptable solution.

For these reasons, we urge you to oppose S 431 – the *Internet Tax Freedom Forever Act*. I look forward to working with you in this effort.

Sincerely,