

Email: March 8, 2010 1:09AM



Dear Colorado-based Amazon Associate:

We are writing from the Amazon Associates Program to inform you that the Colorado government recently enacted a law to impose sales tax regulations on online retailers. The regulations are burdensome and no other state has similar rules. The new regulations do not require online retailers to collect sales tax. Instead, they are clearly intended to increase the compliance burden to a point where online retailers will be induced to "voluntarily" collect Colorado sales tax – a course we won't take.

We and many others strongly opposed this legislation, known as HB 10-1193, but it was enacted anyway. Regrettably, as a result of the new law, we have decided to stop advertising through Associates based in Colorado. We plan to continue to sell to Colorado residents, however, and will advertise through other channels, including through Associates based in other states.

There is a right way for Colorado to pursue its revenue goals, but this new law is a wrong way. As we repeatedly communicated to Colorado legislators, including those who sponsored and supported the new law, we are not opposed to collecting sales tax within a constitutionally-permissible system applied even-handedly. The US Supreme Court has defined what would be constitutional, and if Colorado would repeal the current law or follow the constitutional approach to collection, we would welcome the opportunity to reinstate Colorado-based Associates.

You may express your views of Colorado's new law to members of the [General Assembly](#) and to [Governor Ritter](#), who signed the bill.

Your Associates account has been closed as of March 8, 2010, and we will no longer pay advertising fees for customers you refer to [Amazon.com](#) after that date. Please be assured that all qualifying advertising fees earned prior to March 8, 2010, will be processed and paid in accordance with our regular payment schedule. Based on your account closure date of March 8, any final payments will be paid by May 31, 2010.

We have enjoyed working with you and other Colorado-based participants in the Amazon Associates Program, and wish you all the best in your future.

Best Regards,

The Amazon Associates Team

