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MOMENTUM FOR MARKETPLACE FAIRNESS AT ALL TIME HIGH

New National Poll Finds That Americans Overwhelmingly Support Federal Legislation

WASHINGTON, September 10, 2014 — Today the International Council of Shopping Centers (ICSC) released the results of a national poll that shows that seven in ten Americans support legislation requiring sales tax collection at the time of purchase. This represents an increase of six percentage points since 2013 and eleven percentage points since 2012.

"A significant majority of Americans support federal legislation and with precious few legislative days left in 2014 it is time for Congress to make Marketplace Fairness a reality this year," said Michael P. Kercheval, president and CEO of ICSC. "Americans from all walks of life and across the political spectrum overwhelmingly agree that the long-term economic health of their communities depend on a level playing field for all businesses."

The poll also found that 82% of Americans think collecting sales tax from online-only vendors at the time of purchase is easier, up by four percentage points since 2013 (78%) and seven percentage points in 2012 (75%). This is the only national poll that has tracked attitudes among Americans on these two issues for three consecutive years.

The national poll identified a number of key findings, including:

- 70% of Americans support federal legislation that would require online-only sellers to collect sales tax at the time of purchase.
- 56% of Americans believe that collecting sales tax from online-only vendors at the time of purchase is fairer to local retailers.
- 82% of Americans think it would be easier to collect sales tax from online-only vendors at the time of purchase.
- 93% of Americans say local retailers are important to their community's economic health.

"It is abundantly clear that when Americans understand their current tax liability for online purchases they overwhelmingly support federal legislation that streamlines and simplifies the sales tax collection process," said Betsy Laird, senior vice president of Global Public Policy for ICSC.

ICSC has promoted efairness for over a decade, advocating that a "sale is a sale" regardless of whether the purchase takes place on Main Street, at shopping centers, or over the Internet. For more information about efairness and how the current sales tax system is unable to support the 21st century retail marketplace, please visit efairness.org.

About ICSC

Founded in 1957, ICSC is the premier global trade association of the shopping center industry. Its more than 66,000 members in over 100 countries include shopping center owners, developers, managers, marketing specialists, investors, retailers and brokers, as well as academics and public officials. For more information, visit www.icsc.org.

About the Survey

Opinion Research Corporation (ORC) conducted a survey among two national probability samples, which, when combined, consists of 1,016 adults, 494 men and 522 women 18 years of age and older, living in the continental United States. Interviewing for this CARAVAN® Survey was completed on August 22-25, 2013. 613 interviews were from the landline sample and 403 interviews from the cell phone sample

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