

**Colorado Senate
Sales and Use Tax Simplification Task force**

**“Examining the *Wayfair* Decision and Its Ramifications for Consumers, Government, and Small
Business”**

**Written Testimony on Behalf of
American Legislative Exchange Council**

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To all the members of the Sales and Use Tax Simplification Task Force:

Thank you very much for the opportunity to discuss the state the implications in a post-*Wayfair* world. My name is Joel Griffith, and I am the Director of the Center for State Fiscal Reform at the American Legislative Exchange Council, America's largest nonpartisan, voluntary membership organization of state legislators dedicated to the principles of limited government, free markets and federalism. Comprised of nearly one-quarter of the country's state legislators and stakeholders from across the policy spectrum, ALEC members represent more than 60 million Americans and provide jobs to more than 30 million people in the United States. Proudly, ALEC is celebrating its 45th anniversary this year.

ALEC has a long history of on sales taxes are concerned, and specifically twenty years on electronic commerce sales tax issues. ALEC has long been educating members and facilitating an exchange amongst members concerning the various ideas from across the fifty states on how to manage remote sales. Providing input to. I should also note that ALEC filed an amicus brief in *Wayfair* authored by myself and two other attorneys at ALEC in opposition to overturning the then existing precedent. Our chief economist and myself also authored a State Factor on the impact of online sales taxation on interstate commerce.

Introduction

As the Task Force is well aware, the U.S. Supreme Court released its decision on *Wayfair v. South Dakota* last month. With that decision the Supreme Court threw off decades of precedent, ruling that states can compel retailers to collect sales taxes even if they lack a physical presence in the state.

As noted expert David B. Rivkin put it, "One of the most serious deficiencies of the first union under the Articles of Confederation was that states were able to erect barriers to trade with other states and foreign countries. The Commerce Clause was added to the Constitution so that Congress could create the original North American free trade zone." This clause gave Congress the power to regulate interstate commerce.

As the Court nearly two centuries ago explained, (*E.g. M'ulloch*, 17 U.S. (4 Wheat.)

All subjects over which the sovereign power of a state extends, are objects of taxation; but those over which it does not extend, are, upon the soundest principles, exempt from taxation. This proposition may almost be pronounced self-evident. The sovereignty of a state extends to everything which exists by its own authority, or is introduced by its permission..."

Unsurprisingly, as the states compete they will always try to preference businesses and individuals within their own state; without restraint the days of the Articles of Confederation will be revisited. The concerns are still as valid today as they were in 1789.

In 1967 the Supreme Court ruled in *National Bellas Hess* that Illinois could not force National Bellas Hess, based in Missouri, to collect tax for catalog sales in Illinois. The company's only connection with customers in the state was by common carrier or the United States mail. In other words, something more was needed to trigger a "duty to collect" taxes.

The Court stated, "Indeed, it is difficult to conceive of commercial transactions more exclusively interstate in character than the mail order transactions here involved. And if the power of Illinois to impose use tax burdens upon National were upheld, the resulting impediments upon the free conduct of its interstate business would be neither imaginary nor remote. For if Illinois can impose such burdens, so can every other State, and so, indeed, can every municipality, every school district, and every other political subdivision throughout the Nation with power to impose sales and use taxes. The many variations in rates of tax, in allowable exemptions, and in administrative and record-keeping requirements could entangle National's interstate business in a virtual welter of complicated obligations to local jurisdictions with no legitimate claim to impose 'a fair share of the cost of the local government.'"

In 1992 the Supreme Court released its ruling in *Quill v. North Dakota*. There the Court required that a company must have more than a minimal (de minimis) physical presence in a state before that company can be required to collect that state's sales or use taxes. The Quill standard was crafted because the Court found that collecting sales taxes in multiple jurisdictions in several states was too complicated if the retailer did not have a real physical presence. That case was reaffirmed at times, including in March 2002, when the Court ruled that a state must show that an out-of-state taxpayer has a "literal physical presence."

After the *Wayfair* decision, we seem back where it began but now with a new tool called sales tax for states to deploy against one another. States are now in a world where they have fairly unlimited tax authority that could easily burden interstate commerce – precisely what the Commerce Clause sought to constrain.

Ironically, supporters of overturning the *Quill* decision have wrapped themselves in the language of federalism. But the situation post-Wayfair is not a step toward federalism at all. A proper understanding of federalism involves a balance between federal and state governments. Article 1 of the United States Constitution clearly allocates to the federal government the role of regulating Interstate Commerce.

Let's remember, the U.S. Constitution was written to replace the Articles of Confederation in no small part due to the latter's failure to prevent a spiraling interior "war" of states who could assert tax and regulatory authority outside their borders and thereby create "fiefdoms" for themselves. The U.S. Constitution's Commerce Clause and subsequent jurisprudence make clear that taxing power must be limited by state borders.

Hardworking individual and business taxpayers deserve protection from out-of-state tax collectors and regulators. And the recent Supreme Court decision does not give states carte blanche permission to violate this principle. Authority over interstate commerce is not within the realm of the states, but rather is the domain of the federal government. The Commerce Clause was created to prevent states from preying upon the businesses and citizens of other states.

In the post-Wayfair world, numerous questions must still be answered, such as: How far does compliance with state laws reach outside of the state itself? And, at what point do compliance burdens amount to undue burden on interstate commerce? Is the power of government now limitless as the Internet so that any business anywhere that can connect with customers mean that they face various governmental jurisdictions everywhere?

Setting the Record Straight

Correctly understanding the facts are critical to understanding the options going forward.

1. The Condition of the U.S. Retail Market After Decades of Online Sales Expansion

As technology has advanced over the past twenty years, the retail marketplace has not segmented into brick-and-mortar v. online retailers. Instead, for many retailers with a traditional physical retail locations, online sales transactions are merely just another—albeit very profitable—distribution channel. This "omnichannel" strategy is evidenced by the many brick-and-mortar retailers with a strong online presence, such as Walmart and Target. Consider the recent acquisition of Whole Foods by Amazon or the new brick-and-mortar Amazon bookstores operating.ⁱ Another common example is the wide array of tech products available online through Apple in conjunction with the Apple stores. According to another expert, Krista Garcia, "60 percent of the biggest ecommerce players are multichannel, with a majority of sales occurring in-store."ⁱⁱ In fact, 9 of the top 10 U.S. online retailers also have physical store locations (eBay being the exception). These retailers—including Walmart, Best Buy, Macy's, and Costco—account for 64 percent of total U.S. retail ecommerce.

As retail businesses expand, nexuses sufficient to meet the physical presence standard often expand to regions far larger than a single state. These businesses are enabled to artificially suppress competition from smaller, more geographically constricted entities by forcing on them sales tax compliance burdens. For example, Amazon once opposed efforts to force remote sellers without the requisite physical presence into collecting and remitting sales tax revenue.

However, as Amazon developed a physical presence across the nation sufficient to meet the nexus requirements in nearly every state, the company changed its stance.ⁱⁱⁱ

Far from dominating the retail sector, remote sales equaled just 8.9 percent of the \$5 trillion annual U.S. retail market in 2017.^{iv} Annual retail trade employment levels reached a third consecutive record high in 2017, at 15.86 million.^v This represents more than a 9 percent increase since Great Recession lows.

Many consumers prefer a shopping experience of physically viewing, touching, and experiencing the products along with interacting with sales associates. Recent moves by leading real-estate investment firms suggest experts expect a strong future for physical commerce venues as well. For instance, this March, real estate giant Klépierre bid \$6.8 billion in cash and stock for Hammerson, a real-estate investment trust (REIT). This was a 41 percent premium to Hammerson's share price.^{vi}

The economy has benefited from this retail evolution with broadened consumer choice, increased jobs opportunities, more competitive consumer prices.

2. States are not Facing Sales Tax Revenue Shortfall Related to Remote Retailers

Sales Tax Revenue Continues to Soar, Despite the "Lost Revenue" from Remote Sales. State and local sales tax collection hit a record \$574 billion in 2017, a seventh consecutive record. From 2011 through 2017, state and local sales tax revenue increased by 23 percent,^{vii} eclipsing the 13.9 percent combined growth in national population and inflation. Population increased just 4.9 percent increase by the end of 2017;^{viii} inflation rose 9 percent through this period.^{ix} States continue to derive approximately 30 percent of all revenue from sales taxes.^x

This boom in sales tax revenue occurred even as e-commerce retail sales more than doubled from approximately \$200 billion in 2011 to more than \$450 billion in 2017.^{xi} State and local governments as a whole are enjoying booming sales tax revenues even as e-commerce expands exponentially.

3. Remote Sellers Already Collecting the Vast Amount of Taxes Payable on Sales

Under current law, the United State Government Accountability Office (GAO) estimates that "state and local governments can...require remote sellers to collect about 75 to 80 percent of the taxes that would be owed if all remote sellers were required to collect tax on all remote sales at current rates."^{xii} Remote sellers include both internet retailers (comprising more than 70 percent of the business-to-consumer remote sales) and e-marketplace sellers (comprising 18 percent of business-to-consumer remote sales) such as Etsy and eBay.

In particular, the GAO "found that the percentage of taxes already being collected by sellers...was generally higher for Internet retailers than for other types of remote sellers like

catalog retailers or e-marketplaces.”^{xiii} A GAO analysis of just the 1,000 top internet retailers (not including e-marketplace sellers) found that “about 80 percent of the potential revenue from requiring all Internet retailers to collect is already collectible.” Of the top 100 internet retailers, 85 either had a physical presence in or claimed to collect sales taxes for New York and California while 55 percent had a physical presence in or collected sales tax for smaller states.

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Of special note, E-marketplaces are critical for the success of success of smaller entrepreneurs and new businesses. E-marketplace commerce accounts for just 18 percent of the business-to-consumer remote sales and an even smaller percentage of remote sales if business-to business sales are included. ^{xv}Entities such as eBay provide a platform for individual sellers to reach online buyers. Because relatively few of these sellers have widespread nexuses, the amount of sales tax collectible from remote e-marketplace sellers under prior law was just 14 percent to 33 percent of the total due from these sales. ^{xvi} Sales tax collection compliance costs would crush many of these small entrepreneurs.

Overall, total lost revenue from remote sales, nationwide, based on estimated seller collection rates is estimated by GAO at \$8.5 billion to \$13.4 billion annually.^{xvii} Another study estimates an even smaller loss of \$5 billion in sales tax revenue.^{xviii} We’re talking between \$5 and \$13 billion out of a \$5 trillion U.S. retail market.^{xix}

4. States Already Possess the Power to Enforce State Tax Laws on Purchases from Remote Sellers with no Physical presence

In *Direct Marketing Association v. Brohl*, ___ U.S. ___, 135 S. Ct. 1124 (2015), the state of Colorado required online retailers choosing not to collect state sales taxes to notify customers regarding Colorado’s sales and use tax requirements and to report tax information related to particular sales to both the customer and the Department of Revenue. ^{xx} The Court indicated that Commerce Clause limitations on jurisdictional boundaries for sales tax collection requirements do not preclude states from requiring online retailers with no physical presence to inform customers of their state’s sales and use tax requirements or to report tax information to the state.

There has never really been a question of whether a tax is due. Saying that taxes were not due when sales were made, or intimating such, to justify the argument that revenues were lost, is pure slight-of-hand. The only issue is whether the individual was to be compelled to pay or whether the government could conscript business into doing it to benefit the state. Contrary to arguments, no state had to rely on the “goodwill” of voluntary compliance by a citizen. States have always been free to enforce collection of a use tax on its own citizens. But states have not wanted to take that route because of the unseemly political position it would put politicians in, so instead they have opted to force merchants to collect and remit sale tax, placing all liability on the merchant as well.

5. *Onerous Compliance Costs Related to Sales Tax Remittance threaten to Stun Economic Dynamism of Small Remote Retailers*

More than 12,000 tax jurisdictions across the states – roughly twice as many as when the U.S. Supreme Court decided the landmark Quill case in 1992. Each of these jurisdictions might have different rates, exemptions, rules, tax holidays, or other differences that online retailers would either be forced to track or face the risk of costly audits and fines. A remote retailer must determine the place of residence or place of use for each item sold in order to collect and remit sales taxes to each of those jurisdictions.

By contrast, brick-and-mortar businesses are only required to collect and remit taxes for the jurisdictions in which they are physically located. A remote retailer engaged in business with twenty jurisdictions could face exponentially higher compliance costs relative to gross sales compared to a retailer with physical presence in one jurisdiction.

When Patrick Byrne, the founder of online retailer Overstock.com, testified before Congress to oppose the threat of new online tax collection burdens, he stated:

In 1999, we had 18 employees, carried 100 products and had \$1.8 million in revenue. If we had been required to administer and collect sales tax on behalf of remote state governments without meaningful simplification, indemnity, and compensation, our chances of becoming an employer of 1,500 American workers that we are today would have been small.^{xxi}

The innovative e-commerce sector created more than 355,000 new jobs between 2007 and 2016.^{xxii} Dealing with federal, state, and local taxes and regulations is already an incredibly burdensome task for start-ups and small businesses. Compliance burdens would fall particularly hard on specialty businesses and small sellers, serving as barriers to entering the national marketplace.

In particular, audit risks for sales tax collection and remittance will be a constant threat along with possibility of lawsuits from consumers related to retailers inadvertently collecting more tax than lawfully due. A simple audit by one taxing jurisdiction can require tens of thousands of dollars in legal fees. In some instances, legal counsel will be required to be on site in the state investigating or litigating compliance. Demonstration of compliance will not absolve a retailer of the expenses incurred. And in the event of an inadvertent underpayment, fines may cripple the financial health of a retailer. Furthermore, retailers may incur liabilities to consumers for inadvertently collecting and remitting more than the requisite tax.

Compliance costs for multistate tax collection and remittance include capital expenditure on software used to determine tax categories, determine the tax owed on particular products, filing tax remittance forms, and remitting taxes collected. Additionally, the company must respond to assessment inquiries from taxing jurisdictions. This may require securing legal representation in multiple jurisdictions.^{xxiii} Setup itself is not a simple process. Products must be coded by type as differing sales tax rates often apply even within a state for varying types of products. Additionally, a product classification in one state or jurisdiction may not hold true in another. The tax software system must be integrated into the business's order entry system and website. Costs related to this setup can exceed \$150,000 even for a medium sized online retailer.^{xxiv}

Determination of sales tax amounts for each potential sale requires interaction with the database for the software system. The costs for inquiries typically increase with the number of inquiries. The GAO found licensing fees ranging from "\$12 per month for up to 30 information requests each month and as high as \$200,000 per year for unlimited information requests."^{xxv} According to a top consultant and industry expert Larry Kavanagh, costs for one major software provider run "\$35,000 a year plus \$0.13 per transaction over 500,000 transactions."^{xxvi}

Costs extend beyond setup and transaction fees. Sales tax holidays vary across states and localities. The time periods of such holidays also vary from year to year, often with minimal notice. Even engagement with a fraction of the nation's taxing jurisdictions may require filing of hundreds of tax returns and ongoing administration, consuming hundreds of hours of valuable time and thousands of dollars in labor costs.

Close examination of compliance costs and a growing number of tax jurisdictions clearly illustrates that despite technological advancement, these compliance costs can be crippling for a smaller business. The myriad compliance costs may drive some retailers out of entire markets and deter entry by others.

Importantly, Wayfair does NOT signal a free pass for local governments to go after remote sellers.

In its decision, the Court acknowledges that not all remote sales taxation schemes are necessarily permissible. Compliance costs seem to be one consideration in determining whether any particular state tax requirements constitute an undue burden on interstate commerce. As written in the decision, "These burdens may pose legitimate concerns in some instances, particularly for small businesses that make a small volume of sales to customers in many States."

What Should Happen Now?

ALEC believes that Congress remains the proper place to address *if and how interstate sales should be taxed*. Under the commerce clause of the Constitution, Congress alone possesses the ultimate power—delegated by the states at the nation’s founding—to regulate interstate commerce.

The Supreme Court is ill-equipped to handle the complexities of interstate tax policy debates, further litigation and economic uncertainty will arise if Congress fails to exercise its constitutional right to regulate interstate commerce.

As noted by Justice Roberts, “Nothing in today’s decision precludes Congress from continuing to seek a legislative solution. But by suddenly changing the ground rules, the Court may have waylaid Congress’s consideration of the issue. Armed with today’s decision, state officials can be expected to redirect their attention from working with Congress on a national solution, to securing new tax revenue from remote retailers.”

The volume of business done in a particular jurisdiction also seems to be part of the formula. “The law at issue requires a merchant to collect the tax only if it does a considerable amount of business in the State...”

As the court held in *General Motors Corp. v. Tracy*, “Congress has the capacity to investigate and analyze facts beyond anything the judiciary could match, joined with the authority of the commerce power” The constitutional framework is working as designed, evidenced by Congress’ continued engagement on the issue. Both the House Committee on the Judiciary and the Senate Committee on Finance are actively involved.

For instance, the Internet Tax Freedom Act, first enacted in 1998, prohibited state and local governments from imposing discriminatory taxes on goods, services, and information purchased online. In 2014, the Judiciary Committee issued the Basic Principles on Internet Sales Tax. In 2016, House Judiciary Chair Robert Goodlatte released a draft of the Online Sales Simplification Act of 2016. And this past legislative session, Congress debated two other proposals: the Remote Transactions Parity Act of 2017 and the No Regulation Without Representation Act of 2017.

Interstate commerce is clearly at risk. The court’s ruling should spur Congress to continue and conclude the important progress it has already made to protect businesses, consumers, and innovation from aggressive out-of-state tax collectors.

Whatever standards Congress pursues, simplification should be at the heart. Congress should be emboldened to act in this space particularly as the Court has indicated that it views favorably a simplified statewide administration program for sales taxes, but stopped short of clearly requiring it in order for a collection regime to be constitutional. Clear standards should be a baseline, particularly as coming from Congress there is a better chance that they would be clear as opposed endless court cases to determine what clear and simplified really mean.

The Court however also pointed in the direction of the Streamlined Sales Tax Project (SST) to demonstrate that simplification could be undertaken. But while the SST governance board is comprised of state legislators and also tax commissioners, they also can eliminate simplifications from an agreement anytime they want. This makes any simplification at best uncertain and could even be fleeting achieving only a political purpose. Moreover, such decisions should be put in place by legislators in their home states not left to unelected middle management.

Congress should work to set minimum standards via legislation, including single rates for remote sales (one that is no greater than a weighted average of state and local rates) and uniform definitions of taxable products, services and any exemptions. In addition, full and complete reimbursement of all compliance costs to merchants forced to comply with collection and remittance should be required.

When completed, merchants should be able to immediately understand what taxes are applicable and consumers what taxes they are subjected to when they are making purchases. Without a doubt, Congress must begin to act in order to end confusion, reduce compliance burdens, and protect consumers.

ⁱ Jordan Valinsky, *WAYS AMAZON HAS ALREADY CHANGED WHOLE FOODS*, CNN MONEY, (2018), <http://money.cnn.com/2018/02/09/news/companies/amazon-whole-foods-changes/index.html> (last visited March 30, 2018), and Jake Swearingen, *WHY IS AMAZON BUILDING BRICK-AND-MORTAR BOOKSTORES?*, NEW YORK MAGAZINE (2017), <http://nymag.com/selectall/2017/06/why-is-amazon-building-bookstores.html> (last visited March 30, 2018)

ⁱⁱ Krista Garcia, *US ECOMMERCE SALES 2017: THE TOP 10 COMPANIES*, EMARKETER (2017), <https://www.emarketer.com/Report/US-Ecommerce-Sales-2017-Top-10-Companies/2002164> (last visited March 29, 2018).

ⁱⁱⁱ Chris Isadore, *AMAZON TO START COLLECTING SALES TAXES EVERYWHERE*, CNN, (2017). <http://money.cnn.com/2017/03/29/technology/amazon-sales-tax/index.html> (last visited March 30, 2018).

^{iv} U.S. CENSUS BUREAU, *QUARTERLY RETAIL E-COMMERCE SALES, 4TH QUARTER 2017*, (2018), <https://www2.census.gov/retail/releases/historical/ecom/17q4.pdf> (last visited March 29, 2018).

^v U.S. BUREAU OF LABOR STATISTICS, *ALL EMPLOYEES: RETAIL TRADE [USTRATE]*, FEDERAL RESERVE BANK OF ST. LOUIS (2018), <https://fred.stlouisfed.org/series/USTRATE>, (last visited March 29, 2018).

^{vi} Stephen Wilmot, *Death of the Mall? Greatly Exaggerated, Says Big Money*, THE WALL STREET JOURNAL, March 19, 2018.

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- ^{vii} U.S. BUREAU OF ECONOMIC ANALYSIS, STATE AND LOCAL GOVERNMENT CURRENT TAX RECEIPTS: TAXES ON PRODUCTION AND IMPORTS: SALES TAXES [B248RC1Q027SBEA], FEDERAL RESERVE BANK OF ST. LOUIS (2018), <https://fred.stlouisfed.org/series/B248RC1Q027SBEA> (last visited March 29, 2018).
- ^{viii} WORLD BANK, POPULATION, TOTAL FOR UNITED STATES [POPTOTUSA647NWDB], FEDERAL RESERVE BANK OF ST. LOUIS (2018), <https://fred.stlouisfed.org/series/POPTOTUSA647NWDB>, (last visited March 28, 2018).
- ^{ix} U.S. BUREAU OF LABOR STATISTICS, CONSUMER PRICE INDEX FOR ALL URBAN CONSUMERS: ALL ITEMS [CPIAUCSL], FEDERAL RESERVE BANK OF ST. LOUIS (2018), <https://fred.stlouisfed.org/series/CPIAUCSL> (last visited March 26, 2018).
- ^x *Norton Francis and Frank Sammartino, Governing with Tight Budgets (September 2015), p 3,* <https://www.urban.org/sites/default/files/publication/66046/2000376-Long-Term-Trends-in-State-Finances.pdf>
- ^{xi} U.S. BUREAU OF THE CENSUS, E-COMMERCE RETAIL SALES [ECOMSA], FEDERAL RESERVE BANK OF ST. LOUIS (2018), <https://fred.stlouisfed.org/series/ECOMSA> (last visited March 26, 2018)
- ^{xii} GAO, *Sales Taxes* p. 8.
- ^{xiii} *Id.* at p. 8.
- ^{xiv} *Id.* at p. 13.
- ^{xv} *Id.* at p. 35.
- ^{xvi} *Id.* at p. 40.
- ^{xvii} GAO, *Sales Taxes*, at 45
- ^{xviii} Jeffrey A. Eisenach, and Robert E. Litan, UNCOLLECTED SALES TAX ON ELECTRONIC COMMERCE: A REALITY CHECK, Empiris, LLC (2010), <https://netchoice.org/wp-content/uploads/eisenach-litan-e-commerce-taxes.pdf> (last visited, March 29, 2018).
- ^{xix} GAO, *Sales Taxes*, p. 45.
- ^{xx} *Id.* at 1125.
- ^{xxi} *Constitutional Limitations on States' Authority to Collect Sales Taxes in E-Commerce, House Comm on the Judiciary*, 112th Cong. 1 (2011) (Testimony of Patrick Byrne).
- ^{xxii} Dr. Michael Mandel. THE CREATION OF A NEW MIDDLE CLASS?: A HISTORICAL AND ANALYTIC PERSPECTIVE ON JOB AND WAGE GROWTH IN THE DIGITAL SECTOR, PART I,, PROGRESSIVE POLICY INSTITUTE (2017), <http://www.progressivepolicy.org/wp-content/uploads/2017/03/Tech-middle-class-3-9-17b.pdf> (last visited March 29, 2018).
- ^{xxiii} See U.S. GOV. ACCOUNTABILITY OFFICE, GAO-18-114, SALES TAXES: STATES COULD GAIN REVENUE FROM EXPANDED AUTHORITY, BUT BUSINESSES ARE LIKELY TO EXPERIENCE COMPLIANCE COSTS, November 2017. (“GAO, *Sales Taxes*”.)
- ^{xxiv} Larry Kavanagh, EXPERT REPORT CONCERNING THE COSTS AND BURDENS FOR REMOTE RETAILERS TO COMPLY WITH SALES AND USE TAX COLLECTION OBLIGATIONS IMPOSED BY JURISDICTIONS THROUGHOUT THE UNITED STATES, INCLUDING ALABAMA, TRUE SIMPLIFICATION (2017), <https://truesimplification.org/wp-content/uploads/2017-08-29-Kavanagh-Report.pdf>, (last visited March 29, 2018)
- ^{xxv} GAO, *Sales Taxes* at 19.
- ^{xxvi} Larry Kavanagh, EXPERT REPORT CONCERNING THE COSTS AND BURDENS FOR REMOTE RETAILERS TO COMPLY WITH SALES AND USE TAX COLLECTION OBLIGATIONS IMPOSED BY JURISDICTIONS THROUGHOUT THE UNITED STATES, INCLUDING ALABAMA, TRUE SIMPLIFICATION (2017), <https://truesimplification.org/wp-content/uploads/2017-08-29-Kavanagh-Report.pdf>, (last visited March 29, 2018).