



New Mexico GREEN CHAMBER of COMMERCE

Every day, New Mexico's small businesses compete with "big box" stores. But the playing field isn't level. "Big box" companies can claim their New Mexico profits in states that don't have corporate income tax, such as Delaware. New Mexico is the last Western state that allows "big-box" companies to use this loophole to avoid taxes and shift the tax burden onto the backs of Main Street businesses like mine.

Over the past 17 years, the small business community has generated 65% of net new jobs across the country.¹ For every \$100 spent at a local business like mine, \$45 returns to our community, compared with only \$14 from big-box stores.² While big box stores on average cost taxpayers \$468 per 1,000 square feet, small businesses generate a net annual surplus of \$326 per 1,000 square feet.³

After nearly a decade of attempts, a bi-partisan vote by the New Mexico State Legislature approved Senate Bill 9 (SB9) to level the playing field for New Mexico's small businesses against "big box" stores like Wal-Mart, Home Depot and Best Buy. That legislation is now sitting on Governor Martinez' desk for signature.

We, the under-signed small business owners of New Mexico, respectfully urge Governor Martinez to sign SB9 into law, lowering our taxes and leveling our playing field against out-of-state "big box" corporations.

¹ U.S. Small Business Administration, Advocacy Small Business Statistics and Research. <http://web.sba.gov/faqs/faqIndexAll.cfm?areaid=24>

² The Economic Impact of Locally Owned Businesses vs. Chains: A Case Study in MidCoast Maine

³ **Fiscal Impact Analysis of Residential and Nonresidential Land Use Prototypes**
www.newrules.org/sites/newrules.org/files/barnstable-study.pdf by Tischler & Associates, July 2002

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The New Mexico Green Chamber of Commerce is a non-partisan association with over 1,200 business members dedicated to advocating on behalf of clean energy, seizing the green business advantage, and supporting local economies. The NM Green Chamber of Commerce members believe that responsible business invests in people, protects air, land and water, and creates long-term sustainable profits.