July 12, 2000

The Honorable Michael Leavitt, Chairman National Governor's Association Hall of the States 444 N. Capitol St. Washington, DC 20001-1512

Dear Governor Leavitt:

Thank you for the information packet regarding NGA's sales and use tax simplification project. I fully support the concept of tax simplification and I am concerned about the effect of *e*-commerce on our hometown retailers.

I have appointed Commissioner Lisa Hall Davis, Mississippi State Tax Commission, and Ms. Donna Sanford, Department of Finance and Administration, to participate for the State of Mississippi in these meetings. We will remain an active participant in this project as it moves forward. If I can be of any further assistance, please let me know.

Very truly yours,

RONNIE MUSGROVE

RM:mtb:fg