



## **Simon Files Lawsuit Against State of Indiana**

November 3, 2011

### **Leading Indiana Company Brings Action to Collect Sales Taxes on Amazon.com's Indiana Sales to Level Playing Field with Bricks-and-Mortar Retailers -**

INDIANAPOLIS, Nov. 3, 2011 /PRNewswire via COMTEX/ --

Simon Property Group, Inc. (NYSE:SPG), the country's largest owner, developer and manager of high quality retail real estate, announced today that it has filed a complaint against the State of Indiana in Marion County Circuit Court.

SPG is not seeking monetary damages. This action is being filed to benefit all of Indiana's taxpayers and the state's bricks-and-mortar retailers, many of which are SPG's tenants at its 27 shopping centers in Indiana.

The lawsuit is being filed after SPG requested the State of Indiana begin collecting sales taxes on sales made by Amazon.com within the State of Indiana as required by existing Indiana law. Amazon.com is required by Indiana law to collect and remit sales and use taxes to the state, for sales made over the Internet, but has consistently refused to do so even though it is required by current Indiana laws.

As a proud Indiana company which employs thousands of Hoosiers, Simon Property Group believes we have a responsibility to ensure the laws are equally applied to everyone. Main Street retailers are being harmed by this unequal playing field in Indiana and their existence is being jeopardized and threatens the employment of hundreds of thousands of retail employees in our state.

#### **Simon Property Group**

Simon Property Group, Inc. is an S&P 500 company and the largest real estate company in the U.S. The Company currently owns or has an interest in 391 retail real estate properties comprising 261 million square feet of gross leasable area in North America, Europe and Asia. Simon Property Group is headquartered in Indianapolis, Indiana and employs more than 5,000 people worldwide. The Company's common stock is publicly traded on the NYSE under the symbol SPG. For further information, visit the Simon Property Group website at [www.simon.com](http://www.simon.com).

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