

S 1736

Streamlined Sales and Use Tax Act

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Oct 15, 2003

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Oct 15, 2003)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/1736>

Sponsor

Name: Sen. Enzi, Michael B. [R-WY]

Party: Republican • **State:** WY • **Chamber:** Senate

Cosponsors (20 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Bingaman, Jeff [D-NM]	D · NM		Oct 15, 2003
Sen. Breaux, John B. [D-LA]	D · LA		Oct 15, 2003
Sen. Chafee, Lincoln [R-RI]	R · RI		Oct 15, 2003
Sen. Dorgan, Byron L. [D-ND]	D · ND		Oct 15, 2003
Sen. Graham, Bob [D-FL]	D · FL		Oct 15, 2003
Sen. Hagel, Chuck [R-NE]	R · NE		Oct 15, 2003
Sen. Hutchison, Kay Bailey [R-TX]	R · TX		Oct 15, 2003
Sen. Johnson, Tim [D-SD]	D · SD		Oct 15, 2003
Sen. Nelson, Ben [D-NE]	D · NE		Oct 15, 2003
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Oct 15, 2003
Sen. Thomas, Craig [R-WY]	R · WY		Oct 15, 2003
Sen. Voinovich, George V. [R-OH]	R · OH		Oct 15, 2003
Sen. Alexander, Lamar [R-TN]	R · TN		Oct 17, 2003
Sen. Coleman, Norm [R-MN]	R · MN		Oct 17, 2003
Sen. Carper, Thomas R. [D-DE]	D · DE		Oct 27, 2003
Sen. Conrad, Kent [D-ND]	D · ND		Oct 27, 2003
Sen. Durbin, Richard J. [D-IL]	D · IL		Oct 30, 2003
Sen. Lincoln, Blanche L. [D-AR]	D · AR		Nov 12, 2003
Sen. Leahy, Patrick J. [D-VT]	D · VT		Dec 9, 2003
Sen. Crapo, Mike [R-ID]	R · ID		Apr 27, 2004

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 15, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 3184	Identical bill	Oct 22, 2003: Referred to the Subcommittee on Commercial and Administrative Law.

Summary (as of Oct 15, 2003)

Streamlined Sales and Use Tax - Grants the consent of Congress to the November 12, 2002, Streamlined Sales and Use Tax Agreement.

Expresses the sense of Congress that such Agreement provides sufficient simplification and uniformity to warrant Federal authorization to States that are parties to the Agreement to require remote sellers to collect and remit the sales and use taxes of such States and of local taxing jurisdictions of such States. States that the purpose of this Act is to effectuate that limited authority, and not to grant additional authority unrelated to the accomplishment of that purpose.

States that once 10 States comprising at least 20 percent of the total population of all States imposing a sales tax have petitioned for membership under the Streamlined Sales and Use Tax Agreement, have been found to be in compliance with the Agreement pursuant to the terms of the Agreement, have become Member States under the Agreement, and the necessary operational aspects of the Agreement have been implemented, any Member State under the Agreement is authorized, notwithstanding any other provision of law, to require all sellers not qualifying for the small business exception provided by this Act to collect and remit sales and use taxes with respect to remote sales to purchasers located in such State.

Establishes minimum simplification requirements.

Actions Timeline

- Oct 15, 2003: Introduced in Senate
- Oct 15, 2003: Sponsor introductory remarks on measure. (CR S12620)
- Oct 15, 2003: Read twice and referred to the Committee on Finance.