

S 2152

Sales Tax Fairness and Simplification Act

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Dec 20, 2005

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S14191-14193)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S14191-14193) (Dec 20, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/2152>

Sponsor

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

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 20, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 S 2153	Related bill	Dec 20, 2005: Read twice and referred to the Committee on Finance.

Sales Tax Fairness and Simplification Act - Grants the consent of Congress to the Streamlined Sales and Use Tax Agreement, the multistate agreement for the administration and collection of sales and use taxes adopted on November 12, 2002. Expresses the sense of Congress that the Agreement provides sufficient simplification and uniformity to warrant federal authorizations to states that are parties to it (member states) to require remote sellers (sellers without a physical presence in the taxing state) to collect and remit the sales and use taxes of such states and their local taxing jurisdictions.

Authorizes each member state, after 10 states (comprising at least 20% of all states imposing a sales tax) have petitioned for and become member states, to require all sellers, except those sellers with gross remote taxable sales nationwide of less than \$5 million, to collect and remit sales and use taxes on remote sales owed to such member state under the terms of the Agreement.

Allows any person affected by the Agreement to petition the Governing Board established by the Agreement for a determination of any issue arising under the Agreement. Provides for judicial review of Governing Board determinations by the U.S. Court of Federal Claims.

Sets forth minimum simplification requirements for the Agreement.

Expresses the sense of Congress that member states should work with each other to prevent double taxation where a foreign country has imposed a transaction tax on a digital good or service.

Actions Timeline

- **Dec 20, 2005:** Introduced in Senate
- **Dec 20, 2005:** Sponsor introductory remarks on measure. (CR S14190-14191)
- **Dec 20, 2005:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S14191-14193)