

HR 3396

Sales Tax Fairness and Simplification Act

Congress: 110 (2007–2009, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Aug 3, 2007

Current Status: Referred to the Subcommittee on Courts, the Internet, and Intellectual Property.

Latest Action: Referred to the Subcommittee on Courts, the Internet, and Intellectual Property. (Sep 10, 2007)

Official Text: <https://www.congress.gov/bill/110th-congress/house-bill/3396>

Sponsor

Name: Rep. Delahunt, William D. [D-MA-10]

Party: Democratic • State: MA • Chamber: House

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bachus, Spencer [R-AL-6]	R · AL		Aug 3, 2007
Rep. LaHood, Ray [R-IL-18]	R · IL		Aug 3, 2007
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Oct 5, 2007
Rep. Cummings, Elijah E. [D-MD-7]	D · MD		Oct 5, 2007
Rep. Welch, Peter [D-VT-At Large]	D · VT		Nov 7, 2007
Rep. Abercrombie, Neil [D-HI-1]	D · HI		Nov 15, 2007
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Mar 5, 2008
Rep. Herseth Sandlin, Stephanie [D-SD-At Large]	D · SD		May 1, 2008
Rep. Moran, James P. [D-VA-8]	D · VA		Jun 25, 2008
Rep. Davis, Danny K. [D-IL-7]	D · IL		Jun 26, 2008

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Sep 10, 2007
Judiciary Committee	House	Referred to	Sep 10, 2007

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
110 S 34	Related bill	May 22, 2007: 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 (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

- **Sep 10, 2007:** Referred to the Subcommittee on Commercial and Administrative Law.
- **Sep 10, 2007:** Referred to the Subcommittee on Courts, the Internet, and Intellectual Property.
- **Aug 3, 2007:** Introduced in House
- **Aug 3, 2007:** Referred to the House Committee on the Judiciary.