

## S 34

### Sales Tax Fairness and Simplification Act

**Congress:** 110 (2007–2009, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** May 22, 2007

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

**Latest Action:** Read twice and referred to the Committee on Finance. (May 22, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/senate-bill/34>

### Sponsor

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

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

### Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Inouye, Daniel K. [D-HI]	D · HI		Sep 11, 2007
Sen. Thune, John [R-SD]	R · SD		Apr 24, 2008
Sen. Johnson, Tim [D-SD]	D · SD		May 20, 2008
Sen. Leahy, Patrick J. [D-VT]	D · VT		Jul 8, 2008

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 22, 2007

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
110 HR 3396	Related bill	Sep 10, 2007: Referred to the Subcommittee on Courts, the Internet, and Intellectual Property.

## Summary (as of May 22, 2007)

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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.

Permits a federally recognized Indian tribe that imposes a generally applicable sales tax to petition to become a member state.

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

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- **May 22, 2007:** Introduced in Senate
- **May 22, 2007:** Read twice and referred to the Committee on Finance.

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