

## S 3670

A bill to regulate certain State and local taxation of electronic commerce, and for other purposes.

**Congress:** 110 (2007–2009, Ended)

**Chamber:** Senate

**Policy Area:** Commerce

**Introduced:** Oct 1, 2008

**Current Status:** Read twice and referred to the Committee on Commerce, Science, and Transportation. (text of measure

**Latest Action:** Read twice and referred to the Committee on Commerce, Science, and Transportation. (text of measure as introduced: CR S10335) (Oct 1, 2008)

**Official Text:** <https://www.congress.gov/bill/110th-congress/senate-bill/3670>

### Sponsor

**Name:** Sen. Bunning, Jim [R-KY]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Commerce, Science, and Transportation Committee	Senate	Referred To	Oct 2, 2008

### Subjects & Policy Tags

**Policy Area:**

Commerce

### Related Bills

Bill	Relationship	Last Action
110 HR 5267	Related bill	<b>Feb 25, 2008:</b> Referred to the Subcommittee on Commercial and Administrative Law.
110 S 1726	Related bill	<b>Jun 28, 2007:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Oct 1, 2008)

Prohibits a state from imposing any tax on electronic commerce (i.e., transactions conducted over the Internet or through Internet access) of any person unless that person has a physical presence in the state during the period to which such tax applies or is incorporated or domiciled in such state. Sets forth criteria for determining physical presence, including: (1) being physically in a state or assigning one or more employees to a state; (2) using the services of an agent to establish or maintain the electronic commerce in the state; or (3) leasing or owning tangible personal or real property in the state. Exempts from the definition of "physical presence" entering into an agreement to share revenue generated by the electronic commerce of another person, presence in the state for less than 15 days in a taxable year, and presence in a state to conduct limited or transient business activity.

## Actions Timeline

---

- **Oct 1, 2008:** Introduced in Senate
- **Oct 1, 2008:** Read twice and referred to the Committee on Commerce, Science, and Transportation. (text of measure as introduced: CR S10335)