

HR 5649

Digital Goods and Services Tax Fairness Act of 2010

Congress: 111 (2009–2011, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 30, 2010

Current Status: Referred to the House Committee on the Judiciary.

Latest Action: Referred to the House Committee on the Judiciary. (Jun 30, 2010)

Official Text: <https://www.congress.gov/bill/111th-congress/house-bill/5649>

Sponsor

Name: Rep. Boucher, Rick [D-VA-9]

Party: Democratic • State: VA • Chamber: House

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Smith, Lamar [R-TX-21]	R · TX		Jun 30, 2010
Rep. Franks, Trent [R-AZ-2]	R · AZ		Sep 14, 2010

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred To	Jun 30, 2010

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Digital Goods and Services Tax Fairness Act of 2010 - Prohibits a state or local jurisdiction from imposing multiple or discriminatory taxes on or with respect to the sale or use of digital goods or services delivered or transferred electronically to a customer.

Restricts taxation of digital goods and services to the retail sale of such goods and services and by the jurisdiction encompassing a customer's tax address.

Prohibits the use of existing regulations or administrative rulings relating to the taxation of tangible personal property or other services to impose any tax on the sale or use of digital goods or services.

Prohibits taxation on or with respect to the sale or use of digital medical, education, or energy management services.

Provides that if charges for digital goods and services are not separately stated from charges for other goods or services, the charges for digital goods and services may be taxed at the same rate and on the same basis as charges for other goods and services unless the seller can reasonably identify the charges for digital goods and services from its business records.

Grants jurisdiction to federal district courts to prevent a violation of this Act.

Expresses the sense of Congress that each state shall take reasonable steps to prevent multiple taxation of digital goods and services where a foreign country has imposed a tax on such goods and services.

## Actions Timeline

---

- **Jun 30, 2010:** Introduced in House
- **Jun 30, 2010:** Sponsor introductory remarks on measure. (CR E1255-1256)
- **Jun 30, 2010:** Referred to the House Committee on the Judiciary.