

HR 5660

Main Street Fairness Act

Congress: 111 (2009–2011, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 1, 2010

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

Latest Action: Referred to the House Committee on the Judiciary. (Jul 1, 2010)

Official Text: <https://www.congress.gov/bill/111th-congress/house-bill/5660>

Sponsor

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

Party: Democratic • **State:** MA • **Chamber:** House

Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Jul 1, 2010
Rep. Conyers, John, Jr. [D-MI-14]	D · MI		Jul 1, 2010
Rep. Herseh Sandlin, Stephanie [D-SD-At Large]	D · SD		Jul 1, 2010
Rep. Welch, Peter [D-VT-At Large]	D · VT		Jul 1, 2010
Rep. Smith, Adam [D-WA-9]	D · WA		Jul 22, 2010
Rep. Snyder, Vic [D-AR-2]	D · AR		Sep 14, 2010

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred To	Jul 1, 2010

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Main Street Fairness Act - Grants the consent of Congress to the Streamlined Sales and Use Tax Agreement (Agreement), the multistate agreement on sales and use tax collection and administration adopted on November 12, 2002.

Authorizes each state that is a party to the Agreement (member state), after 10 states (comprising at least 20% of the total population of all states imposing a sales tax) have petitioned for and have become member states, to require all remote sellers not qualifying for the small seller exception to collect and remit sales and use taxes on remote sales owed to each such member state under the terms of the Agreement. Terminates such authority if the requirements of this Act cease to be satisfied or an amendment adopted to the Agreement is outside the scope of administration of sales and use taxes by the member states or is inconsistent with the provisions of this Act.

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 United States Court of Federal Claims and grants such Court exclusive jurisdiction over actions for judicial review.

Sets forth minimum requirements for simplifying the administration of multistate sales and use taxation under the Agreement.

Provides for judicial review of any civil action challenging the constitutionality of this Act by a panel of three judges of a U.S. District Court.

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

Actions Timeline

- **Jul 1, 2010:** Introduced in House
- **Jul 1, 2010:** Referred to the House Committee on the Judiciary.