

## S 1452

### Main Street Fairness Act

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jul 29, 2011

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5073-5076)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5073-5076) (Jul 29, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/1452>

### Sponsor

**Name:** Sen. Durbin, Richard J. [D-IL]

**Party:** Democratic • **State:** IL • **Chamber:** Senate

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Johnson, Tim [D-SD]	D · SD		Jul 29, 2011
Sen. Reed, Jack [D-RI]	D · RI		Jul 29, 2011
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Sep 6, 2011
Sen. Akaka, Daniel K. [D-HI]	D · HI		Oct 12, 2011
Sen. Inouye, Daniel K. [D-HI]	D · HI		Oct 12, 2011

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 29, 2011

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 HR 2701	Identical bill	Aug 25, 2011: Referred to the Subcommittee on Courts, Commercial and Administrative Law.

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 after the enactment of this Act is inconsistent with the provisions of this Act.

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**

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- **Jul 29, 2011:** Introduced in Senate
- **Jul 29, 2011:** Sponsor introductory remarks on measure. (CR S5073)
- **Jul 29, 2011:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5073-5076)