

## S 1832

### Marketplace Fairness Act

**Congress:** 112 (2011–2013, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Nov 9, 2011

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7296-7297)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7296-7297) (Nov 9, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/senate-bill/1832>

### Sponsor

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

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

### Cosponsors (21 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	R · TN		Nov 9, 2011
Sen. Blunt, Roy [R-MO]	R · MO		Nov 9, 2011
Sen. Boozman, John [R-AR]	R · AR		Nov 9, 2011
Sen. Corker, Bob [R-TN]	R · TN		Nov 9, 2011
Sen. Durbin, Richard J. [D-IL]	D · IL		Nov 9, 2011
Sen. Johnson, Tim [D-SD]	D · SD		Nov 9, 2011
Sen. Pryor, Mark L. [D-AR]	D · AR		Nov 9, 2011
Sen. Reed, Jack [D-RI]	D · RI		Nov 9, 2011
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Nov 9, 2011
Sen. Bingaman, Jeff [D-NM]	D · NM		Jan 24, 2012
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Jan 30, 2012
Sen. Inouye, Daniel K. [D-HI]	D · HI		Mar 29, 2012
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Mar 29, 2012
Sen. Akaka, Daniel K. [D-HI]	D · HI		Jul 12, 2012
Sen. Franken, Al [D-MN]	D · MN		Jul 12, 2012
Sen. Klobuchar, Amy [D-MN]	D · MN		Jul 12, 2012
Sen. Levin, Carl [D-MI]	D · MI		Jul 12, 2012
Sen. Nelson, Ben [D-NE]	D · NE		Jul 12, 2012
Sen. Manchin, Joe, III [D-WV]	D · WV		Jul 23, 2012
Sen. Landrieu, Mary L. [D-LA]	D · LA		Sep 11, 2012
Sen. Feinstein, Dianne [D-CA]	D · CA		Nov 14, 2012

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 9, 2011

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

## Summary (as of Nov 9, 2011)

Marketplace Fairness Act - Expresses the sense of Congress that states should be able to enforce their existing sales and use tax laws and to treat similar sales transactions equally, without regard to the manner in which the sale is transacted, and to collect, or decide not to collect, taxes that are owed under state law.

Authorizes each member state under the Streamlined Sales and Use Tax Agreement (the multistate agreement for the administration and collection of sales and use taxes adopted on November 12, 2002) to require all sellers not qualifying for a small-seller exception (sellers with annual gross receipts in total U.S. remote sales of less than \$500,000) to collect and remit sales and use taxes with respect to remote sales under provisions of the Agreement. Defines "remote sale" as a sale of goods or services attributed to a state with respect to which a seller does not have adequate physical presence to establish a nexus with the state.

Allows a state that is not a member state under the Agreement to require sellers to collect and remit sales and use taxes with respect to remote sales sourced to such state if the state adopts and implements certain minimum simplification requirements, including: (1) providing a single state agency to administer all sales and use taxes, (2) establishing a uniform sales and use tax base, (3) relieving remote sellers from liability to the state or a locality for collection of the incorrect amount of sales or use tax based on information provided by the state, and (4) providing remote sellers 30 days' notice of a tax rate change by any locality in the state.

## Actions Timeline

- **Nov 9, 2011:** Introduced in Senate
- **Nov 9, 2011:** Sponsor introductory remarks on measure. (CR S7233-7236)
- **Nov 9, 2011:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S7296-7297)