

HR 1860

Digital Goods and Services Tax Fairness Act of 2011

Congress: 112 (2011–2013, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 12, 2011

Current Status: Ordered to be Reported (Amended) by Voice Vote.

Latest Action: Ordered to be Reported (Amended) by Voice Vote. (Jun 28, 2012)

Official Text: <https://www.congress.gov/bill/112th-congress/house-bill/1860>

Sponsor

Name: Rep. Smith, Lamar [R-TX-21]

Party: Republican • **State:** TX • **Chamber:** House

Cosponsors (54 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Coble, Howard [R-NC-6]	R · NC		May 12, 2011
Rep. Cohen, Steve [D-TN-9]	D · TN		May 12, 2011
Rep. Hastings, Alcee L. [D-FL-23]	D · FL		May 12, 2011
Rep. Ross, Dennis A. [R-FL-12]	R · FL		May 24, 2011
Rep. Griffin, Tim [R-AR-2]	R · AR		Jul 6, 2011
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	R · WI		Jul 6, 2011
Rep. Wasserman Schultz, Debbie [D-FL-20]	D · FL		Jul 6, 2011
Rep. Lofgren, Zoe [D-CA-16]	D · CA		Jul 13, 2011
Rep. Forbes, J. Randy [R-VA-4]	R · VA		Jul 26, 2011
Rep. Baca, Joe [D-CA-43]	D · CA		Sep 2, 2011
Rep. Lungren, Daniel E. [R-CA-3]	R · CA		Sep 2, 2011
Rep. Franks, Trent [R-AZ-2]	R · AZ		Oct 26, 2011
Rep. Calvert, Ken [R-CA-44]	R · CA		Nov 1, 2011
Rep. Miller, Jeff [R-FL-1]	R · FL		Feb 17, 2012
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Mar 20, 2012
Rep. Boren, Dan [D-OK-2]	D · OK		Mar 22, 2012
Del. Bordallo, Madeleine Z. [D-GU-At Large]	D · GU		Apr 17, 2012
Rep. Alexander, Rodney [R-LA-5]	R · LA		Apr 17, 2012
Rep. Johnson, Eddie Bernice [D-TX-30]	D · TX		Apr 17, 2012
Rep. Moore, Gwen [D-WI-4]	D · WI		Apr 17, 2012
Rep. Rivera, David [R-FL-25]	R · FL		Apr 17, 2012
Rep. Stearns, Cliff [R-FL-6]	R · FL		Apr 17, 2012
Rep. Turner, Robert L. [R-NY-9]	R · NY		Apr 17, 2012
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Apr 18, 2012
Rep. Meeks, Gregory W. [D-NY-6]	D · NY		Apr 18, 2012
Rep. Carson, Andre [D-IN-7]	D · IN		Apr 25, 2012
Rep. Clarke, Yvette D. [D-NY-11]	D · NY		Apr 25, 2012
Rep. Johnson, Bill [R-OH-6]	R · OH		Apr 25, 2012
Rep. Tonko, Paul [D-NY-21]	D · NY		Apr 25, 2012
Del. Christensen, Donna M. [D-VI-At Large]	D · VI		Apr 27, 2012
Rep. Brady, Robert A. [D-PA-1]	D · PA		Apr 27, 2012
Rep. Jordan, Jim [R-OH-4]	R · OH		Apr 27, 2012
Rep. Sánchez, Linda T. [D-CA-39]	D · CA		Apr 27, 2012
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		May 9, 2012
Rep. Guthrie, Brett [R-KY-2]	R · KY		May 9, 2012
Rep. Owens, William L. [D-NY-23]	D · NY		May 11, 2012
Rep. Schock, Aaron [R-IL-18]	R · IL		May 16, 2012
Rep. Wilson, Frederica S. [D-FL-17]	D · FL		May 16, 2012
Rep. Deutch, Theodore E. [D-FL-19]	D · FL		May 30, 2012
Rep. Holden, Tim [D-PA-17]	D · PA		May 30, 2012
Rep. Scalise, Steve [R-LA-1]	R · LA		May 30, 2012

Cosponsor	Party / State	Role	Date Joined
Rep. Roskam, Peter J. [R-IL-6]	R · IL		May 31, 2012
Rep. Marino, Tom [R-PA-10]	R · PA		Jun 6, 2012
Rep. Amodei, Mark E. [R-NV-2]	R · NV		Jun 19, 2012
Rep. Boswell, Leonard L. [D-IA-3]	D · IA		Jun 21, 2012
Rep. Rokita, Todd [R-IN-4]	R · IN		Jun 21, 2012
Rep. Chabot, Steve [R-OH-1]	R · OH		Jun 26, 2012
Rep. Jackson Lee, Sheila [D-TX-18]	D · TX		Jun 26, 2012
Rep. Shimkus, John [R-IL-19]	R · IL		Jun 27, 2012
Rep. Noem, Kristi L. [R-SD-At Large]	R · SD		Jul 10, 2012
Rep. Boustany, Charles W., Jr. [R-LA-7]	R · LA		Jul 24, 2012
Rep. Filner, Bob [D-CA-51]	D · CA		Jul 24, 2012
Rep. Kissell, Larry [D-NC-8]	D · NC		Sep 11, 2012
Rep. Green, Gene [D-TX-29]	D · TX		Sep 18, 2012

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Discharged from	Jun 26, 2012

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 S 971	Related bill	May 12, 2011: Read twice and referred to the Committee on Finance.

Summary (as of May 12, 2011)

Digital Goods and Services Tax Fairness Act of 2011 - 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. Excludes from the definition of "digital service" telecommunications service, Internet access service, or audio or video programming service.

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.

Grants jurisdiction to federal district courts to prevent a violation of this Act, without regard to the amount in controversy or the citizenship of the parties.

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 28, 2012:** Committee Consideration and Mark-up Session Held.
- **Jun 28, 2012:** Ordered to be Reported (Amended) by Voice Vote.
- **Jun 26, 2012:** Subcommittee on Courts, Commercial and Administrative Law Discharged.
- **May 23, 2011:** Subcommittee Hearings Held.
- **May 23, 2011:** Referred to the Subcommittee on Courts, Commercial and Administrative Law.
- **May 12, 2011:** Introduced in House
- **May 12, 2011:** Referred to the House Committee on the Judiciary.