

HR 2701

Main Street Fairness Act

Congress: 112 (2011–2013, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 29, 2011

Current Status: Referred to the Subcommittee on Courts, Commercial and Administrative Law.

Latest Action: Referred to the Subcommittee on Courts, Commercial and Administrative Law. (Aug 25, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/house-bill/2701>

Sponsor

Name: Rep. Conyers, John, Jr. [D-MI-14]

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

Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Shuler, Heath [D-NC-11]	D · NC		Jul 29, 2011
Rep. Welch, Peter [D-VT-At Large]	D · VT		Jul 29, 2011
Rep. Capuano, Michael E. [D-MA-8]	D · MA		Aug 1, 2011
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Aug 1, 2011
Rep. Smith, Adam [D-WA-9]	D · WA		Aug 1, 2011
Rep. Jackson, Jesse L., Jr. [D-IL-2]	D · IL		Oct 5, 2011
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Dec 7, 2011
Rep. Cohen, Steve [D-TN-9]	D · TN		Dec 13, 2011
Rep. Langevin, James R. [D-RI-2]	D · RI		Nov 13, 2012
Rep. Cicilline, David N. [D-RI-1]	D · RI		Dec 11, 2012

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Aug 25, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 S 1452	Identical bill	Jul 29, 2011: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S5073-5076)

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

- **Aug 25, 2011:** Referred to the Subcommittee on Courts, Commercial and Administrative Law.
- **Jul 29, 2011:** Introduced in House
- **Jul 29, 2011:** Referred to the House Committee on the Judiciary.