

S 971

Digital Goods and Services Tax Fairness Act of 2011

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 12, 2011

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (May 12, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/971>

Sponsor

Name: Sen. Wyden, Ron [D-OR]

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

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Thune, John [R-SD]	R · SD		May 12, 2011
Sen. Snowe, Olympia J. [R-ME]	R · ME		Jul 12, 2011
Sen. McCain, John [R-AZ]	R · AZ		Jul 22, 2011
Sen. Tester, Jon [D-MT]	D · MT		Jul 12, 2012

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 12, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
112 HR 1860	Related bill	Jun 28, 2012: Ordered to be Reported (Amended) by Voice Vote.

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

- **May 12, 2011:** Introduced in Senate
- **May 12, 2011:** Sponsor introductory remarks on measure. (CR S2941)
- **May 12, 2011:** Read twice and referred to the Committee on Finance.