

S 1364

Digital Goods and Services Tax Fairness Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 25, 2013

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

Latest Action: Read twice and referred to the Committee on Finance. (Jul 25, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/1364>

Sponsor

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

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

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Thune, John [R-SD]	R · SD		Jul 25, 2013
Sen. Heller, Dean [R-NV]	R · NV		Nov 13, 2013
Sen. Ayotte, Kelly [R-NH]	R · NH		Dec 17, 2013
Sen. Tester, Jon [D-MT]	D · MT		Mar 12, 2014
Sen. Walsh, John E. [D-MT]	D · MT		Mar 25, 2014

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 25, 2013

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 HR 3724	Related bill	Jan 27, 2014: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.

Digital Goods and Services Tax Fairness Act of 2013 - Prohibits a state or local jurisdiction from imposing multiple or discriminatory taxes on the sale or use of a digital good or service delivered or transferred electronically to a customer. Excludes from the definition of "digital service" a service that is predominantly attributable to the direct, contemporaneous expenditure of live human effort, skill, or expertise, a telecommunications service, an ancillary service, an Internet access service, an audio or video programming service, or a hotel intermediary service.

Restricts taxation of a digital good or service to taxation by a state or local jurisdiction whose territorial limits encompass a customer tax address, as defined by this Act. Makes the seller of digital goods or services responsible for obtaining and maintaining such address. Provides for the taxation of digital goods and services transactions that are aggregated and not separately stated.

Actions Timeline

- **Jul 25, 2013:** Introduced in Senate
- **Jul 25, 2013:** Read twice and referred to the Committee on Finance.