

S 2609

Marketplace and Internet Tax Fairness Act

Congress: 113 (2013–2015, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 15, 2014

Current Status: Motion to proceed to consideration of measure withdrawn in Senate. (consideration: CR S5902)

Latest Action: Motion to proceed to consideration of measure withdrawn in Senate. (consideration: CR S5902) (Nov 12, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/senate-bill/2609>

Sponsor

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

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

Cosponsors (15 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	R · TN		Jul 15, 2014
Sen. Collins, Susan M. [R-ME]	R · ME		Jul 15, 2014
Sen. Durbin, Richard J. [D-IL]	D · IL		Jul 15, 2014
Sen. Heitkamp, Heidi [D-ND]	D · ND		Jul 15, 2014
Sen. Pryor, Mark L. [D-AR]	D · AR		Jul 15, 2014
Sen. Blunt, Roy [R-MO]	R · MO		Jul 16, 2014
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Jul 16, 2014
Sen. Franken, Al [D-MN]	D · MN		Jul 16, 2014
Sen. Johnson, Tim [D-SD]	D · SD		Jul 16, 2014
Sen. Klobuchar, Amy [D-MN]	D · MN		Jul 16, 2014
Sen. Landrieu, Mary L. [D-LA]	D · LA		Jul 16, 2014
Sen. Reed, Jack [D-RI]	D · RI		Jul 16, 2014
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Jul 16, 2014
Sen. Manchin, Joe, III [D-WV]	D · WV		Jul 31, 2014
Sen. Hirono, Mazie K. [D-HI]	D · HI		Dec 4, 2014

Committee Activity

No committee referrals or activity are recorded for this bill.

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 S 2735	Related bill	Jul 31, 2014: Read twice and referred to the Committee on Finance.
113 S 743	Related bill	Jun 14, 2013: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
113 HR 684	Related bill	Apr 8, 2013: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
113 S 336	Related bill	Feb 14, 2013: Read twice and referred to the Committee on Finance.

Summary (as of Jul 15, 2014)

Marketplace and Internet Tax Fairness Act - 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 (applicable to sellers with annual gross receipts in total U.S. remote sales not exceeding \$1 million) to collect and remit sales and use taxes with respect to remote sales under provisions of that Agreement, but only if changes to such Agreement made after the enactment of this Act are not in conflict with the minimum simplification requirements of this Act (providing for a single state entity for all tax administration, audits, and returns of remote sales sourced to the state). Defines "remote sale" as a sale of goods or services into a state in which the seller would not legally be required to pay, collect, or remit state or local sales and use taxes unless provided by this Act.

Amends the Internet Tax Freedom Act to extend until November 1, 2024: (1) the ban on state and local taxation of Internet access and on multiple or discriminatory taxes on electronic commerce, and (2) the exemption from such ban for states that generally imposed and actually enforced a tax on internet access prior to October 1, 1998.

Actions Timeline

- **Nov 12, 2014:** Motion to proceed to consideration of measure made in Senate. (consideration: CR S5885, S5902)
- **Nov 12, 2014:** Motion to proceed to consideration of measure withdrawn in Senate. (consideration: CR S5902)
- **Jul 16, 2014:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 467.
- **Jul 15, 2014:** Introduced in Senate
- **Jul 15, 2014:** Introduced in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.