

HR 2992

Business Activity Tax Simplification Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Aug 2, 2013

Current Status: Subcommittee Hearings Held.

Latest Action: Subcommittee Hearings Held. (Feb 26, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/2992>

Sponsor

Name: Rep. Sensenbrenner, F. James, Jr. [R-WI-5]

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

Cosponsors (12 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bachus, Spencer [R-AL-6]	R · AL		Aug 2, 2013
Rep. Chabot, Steve [R-OH-1]	R · OH		Aug 2, 2013
Rep. Duncan, Jeff [R-SC-3]	R · SC		Aug 2, 2013
Rep. Goodlatte, Bob [R-VA-6]	R · VA		Aug 2, 2013
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		Aug 2, 2013
Rep. Jordan, Jim [R-OH-4]	R · OH		Aug 2, 2013
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Aug 2, 2013
Rep. Jones, Walter B., Jr. [R-NC-3]	R · NC		Oct 28, 2013
Rep. Collins, Doug [R-GA-9]	R · GA		Mar 13, 2014
Rep. Franks, Trent [R-AZ-8]	R · AZ		Apr 30, 2014
Rep. Chaffetz, Jason [R-UT-3]	R · UT		Jun 18, 2014
Rep. Coble, Howard [R-NC-6]	R · NC		Jul 24, 2014

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Hearings By (subcommittee)	Feb 26, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Business Activity Tax Simplification Act of 2013 - Expands the federal prohibition against state taxation of interstate commerce to: (1) include taxation of out-of-state transactions involving all forms of property, including intangible personal property and services (currently, only sales of tangible personal property are protected); and (2) prohibit state taxation of an out-of-state entity unless such entity has a physical presence in the taxing state. Sets forth criteria for: (1) determining that a person has a physical presence in a state, and (2) the computation of the tax liability of affiliated businesses operating in a state.

Actions Timeline

- **Feb 26, 2014:** Subcommittee Hearings Held.
- **Sep 13, 2013:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Aug 2, 2013:** Introduced in House
- **Aug 2, 2013:** Referred to the House Committee on the Judiciary.