

HR 3724

Digital Goods and Services Tax Fairness Act of 2013

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Dec 12, 2013

Current Status: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.

Latest Action: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law. (Jan 27, 2014)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/3724>

Sponsor

Name: Rep. Smith, Lamar [R-TX-21]

Party: Republican • State: TX • Chamber: House

Cosponsors (9 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bachus, Spencer [R-AL-6]	R · AL		Dec 12, 2013
Rep. Chabot, Steve [R-OH-1]	R · OH		Dec 12, 2013
Rep. Coble, Howard [R-NC-6]	R · NC		Dec 12, 2013
Rep. Cohen, Steve [D-TN-9]	D · TN		Dec 12, 2013
Rep. Chaffetz, Jason [R-UT-3]	R · UT		Dec 16, 2013
Rep. Franks, Trent [R-AZ-8]	R · AZ		Jan 9, 2014
Rep. Ross, Dennis A. [R-FL-15]	R · FL		Jan 14, 2014
Rep. DeFazio, Peter A. [D-OR-4]	D · OR		Jan 29, 2014
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		Mar 26, 2014

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Jan 27, 2014

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
113 S 1364	Related bill	Jul 25, 2013: Read twice and referred to the Committee on Finance.

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

- **Jan 27, 2014:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Dec 12, 2013:** Introduced in House
- **Dec 12, 2013:** Referred to the House Committee on the Judiciary.