

## HR 5252

Tax and Fee Collection Fairness Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 29, 2014

**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. (Sep 26, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/5252>

### 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		Jul 29, 2014
Rep. Cohen, Steve [D-TN-9]	D · TN		Jul 29, 2014
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Jul 29, 2014
Rep. Terry, Lee [R-NE-2]	R · NE		Jul 29, 2014
Rep. Deutch, Theodore E. [D-FL-21]	D · FL		Aug 1, 2014
Rep. Wasserman Schultz, Debbie [D-FL-23]	D · FL		Sep 15, 2014
Rep. DeSantis, Ron [R-FL-6]	R · FL		Sep 17, 2014
Rep. Diaz-Balart, Mario [R-FL-25]	R · FL		Sep 17, 2014
Rep. Fortenberry, Jeff [R-NE-1]	R · NE		Sep 18, 2014
Rep. Franks, Trent [R-AZ-8]	R · AZ		Sep 18, 2014
Rep. Gosar, Paul A. [R-AZ-4]	R · AZ		Sep 19, 2014
Rep. Salmon, Matt [R-AZ-5]	R · AZ		Nov 12, 2014

### Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Sep 26, 2014

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

Tax and Fee Collection Fairness Act of 2014 - Prohibits a state from requiring any person to collect from, or remit on behalf of, any other person any state or local fee, tax, or surcharge imposed on a purchaser or user with respect to the purchase or use of any product or service within a state, unless there is transactional nexus between the person from whom the state seeks to require such collection or remittance and the purchaser or user of such product or service. Defines "transactional nexus" as a direct monetary transaction between the person required to collect or remit the fee, tax, or surcharge and the purchaser or user upon whom the fee, tax, or surcharge is imposed.

### **Actions Timeline**

---

- **Sep 26, 2014:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Jul 29, 2014:** Introduced in House
- **Jul 29, 2014:** Referred to the House Committee on the Judiciary.