

## S 743

### Marketplace Fairness Act of 2013

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 16, 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. (Jun 14, 2013)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/743>

## Sponsor

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

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

## Cosponsors (29 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	R · TN		Apr 16, 2013
Sen. Durbin, Richard J. [D-IL]	D · IL		Apr 16, 2013
Sen. Heitkamp, Heidi [D-ND]	D · ND		Apr 16, 2013
Sen. Blunt, Roy [R-MO]	R · MO		Apr 18, 2013
Sen. Boozman, John [R-AR]	R · AR		Apr 18, 2013
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Apr 18, 2013
Sen. Carper, Thomas R. [D-DE]	D · DE		Apr 18, 2013
Sen. Collins, Susan M. [R-ME]	R · ME		Apr 18, 2013
Sen. Corker, Bob [R-TN]	R · TN		Apr 18, 2013
Sen. Cowan, William M. [D-MA]	D · MA		Apr 18, 2013
Sen. Feinstein, Dianne [D-CA]	D · CA		Apr 18, 2013
Sen. Franken, Al [D-MN]	D · MN		Apr 18, 2013
Sen. Graham, Lindsey [R-SC]	R · SC		Apr 18, 2013
Sen. Harkin, Tom [D-IA]	D · IA		Apr 18, 2013
Sen. Hirono, Mazie K. [D-HI]	D · HI		Apr 18, 2013
Sen. Johnson, Tim [D-SD]	D · SD		Apr 18, 2013
Sen. King, Angus S., Jr. [I-ME]	I · ME		Apr 18, 2013
Sen. Klobuchar, Amy [D-MN]	D · MN		Apr 18, 2013
Sen. Landrieu, Mary L. [D-LA]	D · LA		Apr 18, 2013
Sen. Levin, Carl [D-MI]	D · MI		Apr 18, 2013
Sen. Manchin, Joe, III [D-WV]	D · WV		Apr 18, 2013
Sen. Pryor, Mark L. [D-AR]	D · AR		Apr 18, 2013
Sen. Reed, Jack [D-RI]	D · RI		Apr 18, 2013
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Apr 18, 2013
Sen. Udall, Mark [D-CO]	D · CO		Apr 18, 2013
Sen. Warner, Mark R. [D-VA]	D · VA		Apr 18, 2013
Sen. Warren, Elizabeth [D-MA]	D · MA		Apr 18, 2013
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Apr 18, 2013
Sen. Murphy, Christopher [D-CT]	D · CT		Apr 23, 2013

## Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Jun 14, 2013

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
113 S 2609	Related bill	<b>Nov 12, 2014:</b> Motion to proceed to consideration of measure withdrawn in Senate. (consideration: CR S5902)
113 HR 684	Identical bill	<b>Apr 8, 2013:</b> Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
113 S 336	Identical bill	<b>Feb 14, 2013:</b> Read twice and referred to the Committee on Finance.

Marketplace Fairness Act of 2013 - (Sec. 2) Authorizes each member state under the Streamlined Sales and Use Tax Agreement (the multi-state agreement for the administration and collection of sales and use taxes, adopted on November 12, 2002) to require all sellers not qualifying for the small-seller exception (applicable to remote sellers with annual gross receipts in total U.S. remote sales not exceeding \$1 million in the preceding calendar year) to collect and remit sales and use taxes for remote sales under the provisions of the Agreement, but only if such Agreement complies with the minimum simplification requirements relating to the administration of such taxes, audits, and streamlined filing set forth by this Act. Authorizes any such state to exercise its authority under this Act beginning 180 days after publication of its intent to exercise such authority, but not earlier than the first day of the calendar quarter that is at least 180 days after the enactment of this Act.

Allows a state that does not participate in the Streamlined Sales and Use Tax Agreement (non-member state) to collect and remit sales taxes if such state adopts and implements the minimum simplification requirements of this Act. Provides that such taxing authority shall commence no sooner than six months after such state:

- enacts legislation to specify the tax or taxes to which the simplification requirements apply;
- specifies the products and services otherwise subject to such taxes that would be exempt;
- implements minimum simplification requirements, including providing a single entity within the state responsible for all state and local sales and use tax administration, a single audit and tax return for all state and local jurisdictions, and a uniform sales and use tax base for all state and local taxing jurisdictions;
- adopts a uniform rule for sourcing all remote sales;
- provides information indicating the taxability of products and services and exemptions from tax;
- provides free software for remote sellers that calculates sales and use taxes, files tax returns, and updates tax rate changes;
- exempts remote sellers and certified software providers from liability for incorrect collection, remittance, or noncollection of sales and use taxes; and
- provides remote sellers and certified software providers with 90 days' notice of tax rate changes.

(Sec. 3) Declares that nothing in this Act shall be construed to:

- subject a seller or any other person to franchise, income, occupation, or any other type of taxes, other than sales taxes, affect the application of such taxes, or enlarge or reduce state authority to impose such taxes;
- create any nexus or alter the standards for determining nexus between a person and a state or locality;
- deny the ability of a remote seller to deploy and utilize a certified software provider of the seller's choice;
- permit or prohibit a state from licensing or regulating any person, requiring any person to qualify to transact intrastate business, subjecting any person to state or local taxes not related to the sale of products or services, or exercising authority over matters of interstate commerce;
- encourage a state to impose sales and use taxes on any products or services not subject to taxation prior to the enactment of this Act; and
- alter or preempt the Mobile Telecommunications Sourcing Act.

(Sec. 4) Sets forth definitions used in this Act, including defining "remote sale" to mean the 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. Sets forth rules for determining the source of a remote sale (i.e., the location where the product or service sold is received by the purchaser).

(Sec. 6) Declares that nothing in this Act shall be construed to preempt or limit any power exercised or to be exercised by a state or local jurisdiction or under federal law.

## Actions Timeline

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- **Jun 14, 2013:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **May 20, 2013:** Referred to the House Committee on the Judiciary.
- **May 7, 2013:** Message on Senate action sent to the House.
- **May 7, 2013:** Received in the House.
- **May 7, 2013:** Held at the desk.
- **May 6, 2013:** Considered by Senate. (consideration: CR S3081-3084)
- **May 6, 2013:** Passed/agreed to in Senate: Passed Senate with an amendment by Yea-Nay Vote. 69 - 27. Record Vote Number: 113.(text: CR S3083-3084)
- **May 6, 2013:** Passed Senate with an amendment by Yea-Nay Vote. 69 - 27. Record Vote Number: 113. (text: CR S3083-3084)
- **Apr 25, 2013:** Considered by Senate. (consideration: CR S2985-2991, S2992, S2994-3002, S3003-3009, S3013-3014)
- **Apr 25, 2013:** Cloture on measure invoked in Senate by Yea-Nay Vote. 63 - 30. Record Vote Number: 111. (consideration: CR S3013; text: CR S3013)
- **Apr 24, 2013:** Motion to proceed to measure considered in Senate. (consideration: CR S2925-2926; text: CR S2925)
- **Apr 24, 2013:** Motion to proceed to consideration of measure agreed to in Senate by Yea-Nay Vote. 74 - 23. Record Vote Number: 110.
- **Apr 24, 2013:** Measure laid before Senate by motion. (consideration: CR S2926-2927, S2928-2930, S2937-2940, S2941-2942, S2943-2948, S2949-2953)
- **Apr 24, 2013:** Cloture motion on measure presented in Senate. (consideration: CR S2927; text: CR S2927)
- **Apr 23, 2013:** Motion to proceed to measure considered in Senate. (consideration: CR S2866-2867, S2871-2873, S2875-2878, S2879-2887; text: CR S2866)
- **Apr 22, 2013:** Motion to proceed to measure considered in Senate. (consideration: CR S2833-2834, S2836-2838; text: CR S2833)
- **Apr 22, 2013:** Cloture on the motion to proceed to measure invoked in Senate by Yea-Nay Vote. 74 - 20. Record Vote Number: 107. (consideration: CR S2833-2834; text: CR S2833)
- **Apr 18, 2013:** Motion to proceed to consideration of measure made in Senate. (consideration: CR S2785-2792)
- **Apr 18, 2013:** Cloture motion on the motion to proceed to measure presented in Senate. (consideration: CR S2785; text: CR S2785)
- **Apr 17, 2013:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 41.
- **Apr 16, 2013:** Introduced in Senate
- **Apr 16, 2013:** Introduced in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.