

## HR 1643

Digital Goods and Services Tax Fairness Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 26, 2015

**Current Status:** Ordered to be Reported (Amended) by Voice Vote.

**Latest Action:** Ordered to be Reported (Amended) by Voice Vote. (Jun 17, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/1643>

### Sponsor

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

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

### Cosponsors (14 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Chabot, Steve [R-OH-1]	R · OH		Mar 26, 2015
Rep. Cohen, Steve [D-TN-9]	D · TN		Mar 26, 2015
Rep. Franks, Trent [R-AZ-8]	R · AZ		Mar 26, 2015
Rep. Farenthold, Blake [R-TX-27]	R · TX		Jun 12, 2015
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		Jul 7, 2015
Rep. Schrader, Kurt [D-OR-5]	D · OR		Sep 16, 2015
Rep. Bishop, Mike [R-MI-8]	R · MI		Oct 20, 2015
Rep. Marino, Tom [R-PA-10]	R · PA		Mar 14, 2016
Rep. Forbes, J. Randy [R-VA-4]	R · VA		Mar 17, 2016
Rep. Green, Gene [D-TX-29]	D · TX		Mar 23, 2016
Rep. Brady, Robert A. [D-PA-1]	D · PA		Apr 19, 2016
Rep. Adams, Alma S. [D-NC-12]	D · NC		May 18, 2016
Rep. Noem, Kristi L. [R-SD-At Large]	R · SD		Jul 7, 2016
Rep. Ross, Dennis A. [R-FL-15]	R · FL		Sep 7, 2016

### Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Discharged from	Jun 16, 2015

### Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

Bill	Relationship	Last Action
114 S 851	Related bill	<b>Mar 24, 2015:</b> Read twice and referred to the Committee on Finance.

## Summary (as of Mar 26, 2015)

### Digital Goods and Services Tax Fairness Act of 2015

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

- **Jun 17, 2015:** Committee Consideration and Mark-up Session Held.
- **Jun 17, 2015:** Ordered to be Reported (Amended) by Voice Vote.
- **Jun 16, 2015:** Subcommittee on Regulatory Reform, Commercial And Antitrust Law Discharged.
- **Jun 2, 2015:** Subcommittee Hearings Held.
- **Apr 29, 2015:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Mar 26, 2015:** Introduced in House
- **Mar 26, 2015:** Referred to the House Committee on the Judiciary.