

## HR 2584

### Business Activity Tax Simplification Act of 2015

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jun 1, 2015

**Current Status:** Ordered to be Reported by the Yeas and Nays: 18 - 7.

**Latest Action:** Ordered to be Reported by the Yeas and Nays: 18 - 7. (Jun 17, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/2584>

### Sponsor

**Name:** Rep. Chabot, Steve [R-OH-1]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Jun 1, 2015

### Committee Activity

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

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jun 1, 2015)

#### Business Activity Tax Simplification Act of 2015

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

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- **Jun 17, 2015:** Committee Consideration and Mark-up Session Held.
- **Jun 17, 2015:** Ordered to be Reported by the Yeas and Nays: 18 - 7.
- **Jun 16, 2015:** Subcommittee on Regulatory Reform, Commercial And Antitrust Law Discharged.
- **Jun 2, 2015:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Jun 2, 2015:** Subcommittee Hearings Held.
- **Jun 1, 2015:** Introduced in House
- **Jun 1, 2015:** Referred to the House Committee on the Judiciary.