

HR 2775

Remote Transactions Parity Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 15, 2015

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. (Jul 1, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/2775>

Sponsor

Name: Rep. Chaffetz, Jason [R-UT-3]

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

Cosponsors (68 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Barletta, Lou [R-PA-11]	R · PA		Jun 15, 2015
Rep. Conyers, John, Jr. [D-MI-13]	D · MI		Jun 15, 2015
Rep. Curbelo, Carlos [R-FL-26]	R · FL		Jun 15, 2015
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Jun 15, 2015
Rep. Deutch, Theodore E. [D-FL-21]	D · FL		Jun 15, 2015
Rep. Dold, Robert J. [R-IL-10]	R · IL		Jun 15, 2015
Rep. Ellmers, Renee L. [R-NC-2]	R · NC		Jun 15, 2015
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		Jun 15, 2015
Rep. Kilmer, Derek [D-WA-6]	D · WA		Jun 15, 2015
Rep. Larson, John B. [D-CT-1]	D · CT		Jun 15, 2015
Rep. Noem, Kristi L. [R-SD-At Large]	R · SD		Jun 15, 2015
Rep. Rigell, E. Scott [R-VA-2]	R · VA		Jun 15, 2015
Rep. Speier, Jackie [D-CA-14]	D · CA		Jun 15, 2015
Rep. Stivers, Steve [R-OH-15]	R · OH		Jun 15, 2015
Rep. Welch, Peter [D-VT-At Large]	D · VT		Jun 15, 2015
Rep. Womack, Steve [R-AR-3]	R · AR		Jun 15, 2015
Rep. Love, Mia B. [R-UT-4]	R · UT		Jun 17, 2015
Rep. Ross, Dennis A. [R-FL-15]	R · FL		Jun 17, 2015
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Jun 17, 2015
Rep. Dent, Charles W. [R-PA-15]	R · PA		Jun 24, 2015
Rep. Joyce, David P. [R-OH-14]	R · OH		Jun 24, 2015
Rep. Amodei, Mark E. [R-NV-2]	R · NV		Jun 25, 2015
Rep. Crenshaw, Ander [R-FL-4]	R · FL		Jun 25, 2015
Rep. Heck, Denny [D-WA-10]	D · WA		Jun 25, 2015
Rep. Scott, Austin [R-GA-8]	R · GA		Jun 25, 2015
Rep. Peters, Scott H. [D-CA-52]	D · CA		Jul 7, 2015
Rep. Renacci, James B. [R-OH-16]	R · OH		Jul 7, 2015
Rep. Veasey, Marc A. [D-TX-33]	D · TX		Jul 7, 2015
Rep. Hardy, Crescent [R-NV-4]	R · NV		Jul 9, 2015
Rep. Swalwell, Eric [D-CA-15]	D · CA		Jul 10, 2015
Rep. Cohen, Steve [D-TN-9]	D · TN		Jul 13, 2015
Rep. Poe, Ted [R-TX-2]	R · TX		Jul 13, 2015
Rep. Smith, Adam [D-WA-9]	D · WA		Jul 13, 2015
Rep. Barton, Joe [R-TX-6]	R · TX		Jul 15, 2015
Rep. Cuellar, Henry [D-TX-28]	D · TX		Jul 15, 2015
Rep. Hastings, Alcee L. [D-FL-20]	D · FL		Jul 15, 2015
Rep. Kinzinger, Adam [R-IL-16]	R · IL		Jul 15, 2015
Rep. MacArthur, Thomas [R-NJ-3]	R · NJ		Jul 15, 2015
Rep. Cooper, Jim [D-TN-5]	D · TN		Jul 16, 2015
Rep. Simpson, Michael K. [R-ID-2]	R · ID		Jul 16, 2015
Rep. Grijalva, Raúl M. [D-AZ-3]	D · AZ		Jul 21, 2015

Cosponsor	Party / State	Role	Date Joined
Rep. Rooney, Thomas J. [R-FL-17]	R · FL		Jul 27, 2015
Rep. Price, David E. [D-NC-4]	D · NC		Jul 28, 2015
Rep. Walz, Timothy J. [D-MN-1]	D · MN		Jul 28, 2015
Rep. Aguilar, Pete [D-CA-31]	D · CA		Jul 29, 2015
Rep. Reed, Tom [R-NY-23]	R · NY		Jul 29, 2015
Rep. Lowenthal, Alan S. [D-CA-47]	D · CA		Sep 9, 2015
Rep. Pingree, Chellie [D-ME-1]	D · ME		Sep 9, 2015
Rep. Foster, Bill [D-IL-11]	D · IL		Sep 17, 2015
Rep. Rogers, Mike D. [R-AL-3]	R · AL		Sep 17, 2015
Rep. Costello, Ryan A. [R-PA-6]	R · PA		Sep 25, 2015
Rep. Tsongas, Niki [D-MA-3]	D · MA		Sep 25, 2015
Rep. Pocan, Mark [D-WI-2]	D · WI		Oct 1, 2015
Rep. Garamendi, John [D-CA-3]	D · CA		Oct 9, 2015
Rep. Delaney, John K. [D-MD-6]	D · MD		Oct 26, 2015
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Nov 30, 2015
Rep. Capuano, Michael E. [D-MA-7]	D · MA		Dec 1, 2015
Rep. Torres, Norma J. [D-CA-35]	D · CA		Dec 2, 2015
Rep. Duckworth, Tammy [D-IL-8]	D · IL		Dec 15, 2015
Rep. Griffith, H. Morgan [R-VA-9]	R · VA		Jan 11, 2016
Rep. Chu, Judy [D-CA-27]	D · CA		Feb 2, 2016
Rep. Cicilline, David N. [D-RI-1]	D · RI		Mar 15, 2016
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Apr 14, 2016
Rep. Ellison, Keith [D-MN-5]	D · MN		Apr 19, 2016
Rep. Langevin, James R. [D-RI-2]	D · RI		Apr 26, 2016
Rep. Huffman, Jared [D-CA-2]	D · CA		Jun 24, 2016
Rep. Thompson, Bennie G. [D-MS-2]	D · MS		Jun 24, 2016
Rep. Mullin, Markwayne [R-OK-2]	R · OK		Sep 6, 2016

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Jul 1, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 S 698	Related bill	Mar 10, 2015: Read twice and referred to the Committee on Finance.

Remote Transactions Parity Act of 2015

This bill authorizes both member states under the Streamlined Sales and Use Tax Agreement and states that have not adopted the Agreement (the multistate agreement for the administration and collection of sales and use taxes adopted on November 12, 2002) to require remote sellers (i.e., sellers who make remote sales in a state without a physical presence) to collect and remit sales and use taxes with respect to remote sales sourced to such states.

States that have not adopted the Agreement must show that they have adopted and implemented minimum simplification requirements for the administration of sales and use taxes in order to collect such taxes. Such requirements include: (1) the designation of a single state entity responsible for all state and local sales and tax administration, return processing, and audits of remote sales; (2) a single audit of a remote seller for all taxing jurisdictions in the state; (3) direct contact with a certified software provider utilized by the remote seller in conducting an audit; (4) a single sales and use tax return for use by remote sellers that is filed with a single entity responsible for tax administration; (5) a uniform sales and use tax base; and (6) sourcing of all remote sales in compliance with criteria established by this Act.

This bill expressly prohibits a state from requiring a remote seller to file sales and use tax returns any more frequently than is required for nonremote sellers. Additionally, remote sellers whose gross annual receipts are less than \$5 million are exempt from audits unless there is a reasonable suspicion of intentional misrepresentation or fraud.

For the first three years after the effective date of this Act, the requirement for remote sellers to collect and remit sales and use taxes is limited to remote sellers whose gross annual receipts exceed a certain level (i.e., \$10 million in the first year, \$5 million in the second year, and \$1 million in the third year) and who utilize an electronic marketplace for making sales to the public. After the third year after the effective date of this Act, there is no exemption for remote sellers to collect and remit such taxes.

The bill specifies limitations on the applicability of this Act, including by providing that nothing in this Act shall be construed as: (1) subjecting a remote seller to any type of tax other than sales and use taxes, or (2) enlarging or reducing the authority of a state to impose such taxes. The bill suspends the authority of a state to collect sales and use taxes in the first year after the effective date of this Act and between October 1 and December 31 of such first year.

The bill also prohibits a state from exercising any authority under this Act unless it: (1) provides certification procedures for persons to be approved as certified software providers, (2) refrains from denying or revoking certification to a software provider without a reasonable basis, (3) has certified multiple national certified software providers and such certifications are in effect, and (4) provides compensation for certified software providers.

Actions Timeline

- **Jul 1, 2015:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Jun 15, 2015:** Introduced in House
- **Jun 15, 2015:** Referred to the House Committee on the Judiciary.