

HR 5893

No Regulation Without Representation Act of 2016

Congress: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 14, 2016

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. (Aug 10, 2016)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/5893>

Sponsor

Name: Rep. Sensenbrenner, F. James, Jr. [R-WI-5]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Aug 10, 2016

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

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This bill prohibits a state from imposing sales and use tax obligations or assessments on a person who is not a purchaser or seller with a physical presence in the state during the calendar quarter for which the obligation or assessment is imposed.

The person must be physically present for a state to: (1) impose obligations for collecting a sales, use, or similar tax or for collecting related information; (2) assess such a tax on a person; or (3) treat a person as doing business in the state for the purposes of such a tax.

A person is physically present if the person's business activities in the state include:

- owning or leasing certain property in the state;
- having one or more employees, agents, or independent contractors in the state specifically soliciting product or service orders from customers in the state or who provide on-site design, installation, or repair services on behalf of the remote seller; or
- maintaining an office in the state with at least three employees.

Physical presence does not include: (1) certain referral agreements, (2) presence for less than 15 days in a year, (3) delivery and product placement services offered by an interstate or in-state common carrier, or (4) Internet advertising services provided by in-state residents which are not exclusively directed towards or exclusively soliciting in-state customers.

The bill specifies that U.S. district courts have original jurisdiction over civil actions to enforce this bill.

Actions Timeline

- **Aug 10, 2016:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Jul 14, 2016:** Introduced in House
- **Jul 14, 2016:** Referred to the House Committee on the Judiciary.