

S 698

Marketplace Fairness Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 10, 2015

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Mar 10, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/698>

Sponsor

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

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

Cosponsors (23 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	R · TN		Mar 10, 2015
Sen. Blunt, Roy [R-MO]	R · MO		Mar 10, 2015
Sen. Corker, Bob [R-TN]	R · TN		Mar 10, 2015
Sen. Durbin, Richard J. [D-IL]	D · IL		Mar 10, 2015
Sen. Heitkamp, Heidi [D-ND]	D · ND		Mar 10, 2015
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 10, 2015
Sen. Reed, Jack [D-RI]	D · RI		Mar 10, 2015
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Mar 10, 2015
Sen. Collins, Susan M. [R-ME]	R · ME		Mar 11, 2015
Sen. Graham, Lindsey [R-SC]	R · SC		Mar 16, 2015
Sen. Klobuchar, Amy [D-MN]	D · MN		Mar 16, 2015
Sen. Baldwin, Tammy [D-WI]	D · WI		Mar 24, 2015
Sen. Boozman, John [R-AR]	R · AR		Mar 24, 2015
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Mar 24, 2015
Sen. Donnelly, Joe [D-IN]	D · IN		Mar 24, 2015
Sen. Feinstein, Dianne [D-CA]	D · CA		Mar 24, 2015
Sen. Franken, Al [D-MN]	D · MN		Mar 24, 2015
Sen. Kaine, Tim [D-VA]	D · VA		Mar 24, 2015
Sen. Manchin, Joe, III [D-WV]	D · WV		Mar 24, 2015
Sen. Warner, Mark R. [D-VA]	D · VA		Mar 24, 2015
Sen. Warren, Elizabeth [D-MA]	D · MA		Mar 24, 2015
Sen. Rounds, Mike [R-SD]	R · SD		Apr 27, 2015
Sen. Markey, Edward J. [D-MA]	D · MA		Jun 6, 2016

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 10, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 2775	Related bill	Jul 1, 2015: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.

Summary (as of Mar 10, 2015)

Marketplace Fairness Act of 2015

Authorizes each member state under the Streamlined Sales and Use Tax Agreement (the multistate agreement for the administration and collection of sales and use taxes adopted on November 12, 2002) to require all sellers not qualifying for a small-seller exception (applicable to sellers with annual gross receipts in total U.S. remote sales not exceeding \$1 million) to collect and remit sales and use taxes with respect to remote sales under provisions of the Agreement, but only if such Agreement includes minimum simplification requirements relating to the administration of the tax, audits, and streamlined filing. Defines "remote sale" as a 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. Prohibits states from beginning the exercise of the authority granted by this Act for a specified period after enactment.

Actions Timeline

- **Mar 10, 2015:** Introduced in Senate
- **Mar 10, 2015:** Read twice and referred to the Committee on Finance.