

S 851

Digital Goods and Services Tax Fairness Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 24, 2015

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 24, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/851>

Sponsor

Name: Sen. Thune, John [R-SD]

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

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Heller, Dean [R-NV]	R · NV		Mar 24, 2015
Sen. Wyden, Ron [D-OR]	D · OR		Mar 24, 2015
Sen. Tester, Jon [D-MT]	D · MT		May 18, 2015
Sen. Ayotte, Kelly [R-NH]	R · NH		Oct 20, 2015

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 24, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 1643	Related bill	Jun 17, 2015: Ordered to be Reported (Amended) by Voice Vote.

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

- **Mar 24, 2015:** Introduced in Senate
- **Mar 24, 2015:** Read twice and referred to the Committee on Finance.