

S 1159

End Discriminatory State Taxes for Automobile Renters Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: May 17, 2017

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

Latest Action: Read twice and referred to the Committee on Finance. (May 17, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1159>

Sponsor

Name: Sen. Blunt, Roy [R-MO]

Party: Republican • State: MO • Chamber: Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Blumenthal, Richard [D-CT]	D · CT		May 17, 2017
Sen. Moran, Jerry [R-KS]	R · KS		May 17, 2017
Sen. Roberts, Pat [R-KS]	R · KS		May 17, 2017

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 17, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 2024	Related bill	May 1, 2017: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.

End Discriminatory State Taxes for Automobile Renters Act of 2017

This bill prohibits state or local taxes that discriminate against the rental of motor vehicles, the business of renting motor vehicles, or motor vehicle rental property, except where such tax is imposed as of the enactment date of this bill, the tax does not lapse, the tax rate does not increase, and the tax base for such tax does not change.

A tax that is imposed on the rental of motor vehicles or a motor vehicle rental business is discriminatory if: (1) it is not generally applicable to more than 51% of other rentals of tangible personal property or businesses within a state or locality on the same tax base as the state or locality employs respect to the business of renting motor vehicles, or (2) the rate exceeds the generally applicable tax rate on at least 51% of the other rentals of tangible personal property or businesses within the jurisdiction.

A tax discriminates against motor vehicle rental property if a state or locality: (1) assesses the property at a value that has a higher ratio to the true market value of the property than the ratio applicable to commercial and industrial property, or (2) levies or collects either a tax on an assessment prohibited by this bill or an ad valorem property tax on motor vehicle rental property at a generally applicable rate that exceeds the rate for commercial and industrial property in the jurisdiction.

A person who is aggrieved by a discriminatory tax may bring a civil action in a U.S. district court for damages, injunctive relief, other legal or equitable relief, or declaratory relief.

Actions Timeline

- **May 17, 2017:** Introduced in Senate
- **May 17, 2017:** Read twice and referred to the Committee on Finance.