

S 3180

Stop Taxing Our Potential Act of 2018

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 28, 2018

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

Latest Action: Read twice and referred to the Committee on Finance. (Jun 28, 2018)

Official Text: https://www.congress.gov/bill/115th-congress/senate-bill/3180

Sponsor

Name: Sen. Tester, Jon [D-MT]

Party: Democratic • State: MT • Chamber: Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Jun 28, 2018
Sen. Merkley, Jeff [D-OR]	D · OR		Jun 28, 2018
Sen. Shaheen, Jeanne [D-NH]	D · NH		Jun 28, 2018

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 28, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 HR 2887	Related bill	Jul 19, 2017: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.

Stop Taxing Our Potential Act of 2018

This bill prohibits a state from imposing on a person obligations related to collecting or paying a sales tax, use tax, or similar tax unless the person had a physical presence in the state during the calendar quarter with respect to which the obligation is imposed.

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

- maintaining a commercial or legal domicile in the state;
- owning, holding, leasing, or maintaining certain property in the state;
- having one or more employees, agents, or independent contractors in the state who provide on-site design, installation, or repair services on behalf of the remote seller;
- having one or more employees, exclusive agents or exclusive independent contractors present in the state who engage in activities that substantially assist the person to establish or maintain a market in the state; or
- maintaining an office in the state at which three or more employees are regularly employed.

The bill specifies certain activities and agreements that indicate a de minimis physical presence that is excluded from the definition of "physical presence."

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

Actions Timeline

- **Jun 28, 2018:** Introduced in Senate
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