

## 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

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- **Jun 28, 2018:** Introduced in Senate
- **Jun 28, 2018:** Read twice and referred to the Committee on Finance.