

## S 3581

### Digital Goods and Services Tax Fairness Act of 2018

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 11, 2018

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Oct 11, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/3581>

## Sponsor

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

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

## Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Wyden, Ron [D-OR]	D · OR		Oct 11, 2018

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 11, 2018

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
115 HR 7058	Identical bill	Nov 15, 2018: Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.

## **Digital Goods and Services Tax Fairness Act of 2018**

This bill prohibits a state or local jurisdiction from imposing: (1) multiple taxes on the sale of a covered electronic good or service, or (2) discriminatory taxes on the sale or use of a digital good or service.

A "digital good or service" is delivered or transferred electronically to a customer. A "covered electronic good or service" is a digital good, digital service, audio or video programming service, or Voice over Internet Protocol (VoIP) service.

The bill also:

- specifies services that are excluded from the definition of "digital service;"
- restricts taxation of a covered electronic good or service to taxation by a state or local jurisdiction whose territorial limits encompass a customer tax address, as defined by this bill;
- makes the seller of covered electronic goods or services responsible for obtaining and maintaining such address; and
- specifies rules regarding the taxation of bundled transactions, digital code, and VoIP services.

## **Actions Timeline**

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- **Oct 11, 2018:** Introduced in Senate
- **Oct 11, 2018:** Read twice and referred to the Committee on Finance.