

## S 3725

Online Sales Simplicity and Small Business Relief Act of 2018

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Dec 6, 2018

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Dec 6, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/3725>

### Sponsor

**Name:** Sen. Shaheen, Jeanne [D-NH]

**Party:** Democratic • **State:** NH • **Chamber:** Senate

### Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Dec 6, 2018
Sen. Merkley, Jeff [D-OR]	D · OR		Dec 6, 2018
Sen. Wyden, Ron [D-OR]	D · OR		Dec 6, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 6, 2018

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
115 HR 7184	Related bill	<b>Nov 28, 2018:</b> Referred to the House Committee on the Judiciary.
115 HR 6824	Related bill	<b>Sep 13, 2018:</b> Referred to the House Committee on the Judiciary.

## **Online Sales Simplicity and Small Business Relief Act of 2018**

This bill prohibits states from imposing a sales tax collection duty on certain remote sellers. A "remote seller" is a person without a physical presence in a state who makes a sale in the state.

With respect to remote sellers, a state: (1) may not impose a sales tax collection duty for any sale that occurred before June 21, 2018, and (2) may only impose a sales tax collection duty for a sale that occurs after January 1, 2020.

In the case of a small business remote seller (no more than \$10 million in gross annual receipts in the United States), a state may not impose a sales tax collection duty on any person other than the purchaser if the sale is made: (1) on or after June 21, 2018; and (2) before the date that is 30 days after the states develop and Congress approves an interstate compact, applicable to the state and sale, governing the imposition of tax collection duties on remote sellers.

## **Actions Timeline**

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- **Dec 6, 2018:** Introduced in Senate
- **Dec 6, 2018:** Read twice and referred to the Committee on Finance.