

HR 6724

Protecting Businesses from Burdensome Compliance Cost Act of 2018

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 6, 2018

Current Status: Referred to the House Committee on the Judiciary.

Latest Action: Referred to the House Committee on the Judiciary. (Sep 6, 2018)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/6724>

Sponsor

Name: Rep. Gibbs, Bob [R-OH-7]

Party: Republican • **State:** OH • **Chamber:** House

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Wilson, Joe [R-SC-2]	R · SC		Sep 6, 2018
Rep. Black, Diane [R-TN-6]	R · TN		Sep 13, 2018

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred To	Sep 6, 2018

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Protecting Businesses from Burdensome Compliance Cost Act of 2018

This bill limits the authority of a state to require a remote seller to collect (1) a tax or fee owed by a purchaser located in the state incident to a purchase of a good or service from the seller, and (2) information incident to the purchase. A remote seller is a seller with no physical presence in the state in which the purchaser is located at the time of the purchase.

A state may not impose the requirements on a remote seller unless the purchase occurs after this bill takes effect and the tax or fee is imposed under a statute in effect in the state where the purchaser is located at the time of the purchase. A subdivision of a state may not impose the requirements on a remote seller.

The tax or fee must apply to purchases throughout the state of the good or service. The rate must be uniform and may not exceed the combined rate of the state and local taxes and fees payable by purchasers in the state of the good or service from sellers physically present in the state.

The state statute may not require the seller to (1) remit the taxes or fees to more than one location, or (2) provide information about the purchaser other than the zip code of the purchase and the aggregate amount of fees or taxes collected in a particular zip code.

Actions Timeline

- **Sep 6, 2018:** Introduced in House
- **Sep 6, 2018:** Referred to the House Committee on the Judiciary.