

## HR 6824

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

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 13, 2018

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

**Latest Action:** Referred to the House Committee on the Judiciary. (Sep 13, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/6824>

## Sponsor

**Name:** Rep. Sensenbrenner, F. James, Jr. [R-WI-5]

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

## Cosponsors (7 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Duncan, Jeff [R-SC-3]	R · SC		Sep 13, 2018
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Sep 13, 2018
Rep. Lofgren, Zoe [D-CA-19]	D · CA		Sep 13, 2018
Rep. Banks, Jim [R-IN-3]	R · IN		Sep 27, 2018
Rep. Kuster, Ann M. [D-NH-2]	D · NH		Oct 2, 2018
Rep. Coffman, Mike [R-CO-6]	R · CO		Nov 2, 2018
Rep. Norman, Ralph [R-SC-5]	R · SC		Dec 11, 2018

## Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred To	Sep 13, 2018

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
115 S 3725	Related bill	Dec 6, 2018: Read twice and referred to the Committee on Finance.
115 HR 7184	Related bill	Nov 28, 2018: 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, 2019.

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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- **Sep 13, 2018:** Introduced in House
- **Sep 13, 2018:** Referred to the House Committee on the Judiciary.