

## HR 6978

### Business Activity Tax Simplification Act of 2018

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 28, 2018

**Current Status:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.

**Latest Action:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law. (Nov 15, 2018)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/6978>

### Sponsor

**Name:** Rep. Chabot, Steve [R-OH-1]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Sep 28, 2018

### Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Nov 15, 2018

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Sep 28, 2018)

#### Business Activity Tax Simplification Act of 2018

This bill expands the federal prohibition against state taxation of interstate commerce to include taxation of out-of-state transactions involving all forms of property and services, including the furnishing or gathering of information and sales or transactions involving digital goods or services. (Under current law, the prohibition applies only to sales of tangible personal property.)

The bill also (1) prohibits state taxation of an out-of-state entity unless the entity has a physical presence in the taxing state, (2) sets forth criteria for determining physical presence in a state, and (3) specifies requirements for computing the tax liability of affiliated businesses operating in a state.

## Actions Timeline

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- **Nov 15, 2018:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Sep 28, 2018:** Introduced in House
- **Sep 28, 2018:** Referred to the House Committee on the Judiciary.