

HR 7058

Digital Goods and Services Tax Fairness Act of 2018

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Oct 12, 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/7058>

Sponsor

Name: Rep. Smith, Lamar [R-TX-21]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Cohen, Steve [D-TN-9]	D · TN		Oct 12, 2018

Committee Activity

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

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 S 3581	Identical bill	Oct 11, 2018: Read twice and referred to the Committee on Finance.

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

- **Nov 15, 2018:** Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.
- **Oct 12, 2018:** Introduced in House
- **Oct 12, 2018:** Referred to the House Committee on the Judiciary.

LegiList

CONGRESS, MADE CLEAR.

Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

legilist.com

Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

legilist.com/learn

Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

legilist.com/api

Public data belongs to the public. — legilist.com