

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.