

## S 976

Marketplace Fairness Act of 2017

**Congress:** 115 (2017–2019, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Apr 27, 2017

**Current Status:** Committee on Banking, Housing, and Urban Affairs. Hearings held. Hearings printed: S.Hrg. 115-57.

**Latest Action:** Committee on Banking, Housing, and Urban Affairs. Hearings held. Hearings printed: S.Hrg. 115-57. (May 18, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/senate-bill/976>

### Sponsor

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**Name:** Sen. Enzi, Michael B. [R-WY]

**Party:** Republican • **State:** WY • **Chamber:** Senate

Cosponsors (27 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Alexander, Lamar [R-TN]	R · TN		Apr 27, 2017
Sen. Blunt, Roy [R-MO]	R · MO		Apr 27, 2017
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Apr 27, 2017
Sen. Collins, Susan M. [R-ME]	R · ME		Apr 27, 2017
Sen. Duckworth, Tammy [D-IL]	D · IL		Apr 27, 2017
Sen. Durbin, Richard J. [D-IL]	D · IL		Apr 27, 2017
Sen. Heitkamp, Heidi [D-ND]	D · ND		Apr 27, 2017
Sen. Kaine, Tim [D-VA]	D · VA		Apr 27, 2017
Sen. Markey, Edward J. [D-MA]	D · MA		Apr 27, 2017
Sen. Reed, Jack [D-RI]	D · RI		Apr 27, 2017
Sen. Rounds, Mike [R-SD]	R · SD		Apr 27, 2017
Sen. Warner, Mark R. [D-VA]	D · VA		Apr 27, 2017
Sen. Warren, Elizabeth [D-MA]	D · MA		Apr 27, 2017
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Apr 27, 2017
Sen. Feinstein, Dianne [D-CA]	D · CA		May 1, 2017
Sen. Franken, Al [D-MN]	D · MN		May 1, 2017
Sen. King, Angus S., Jr. [I-ME]	I · ME		May 1, 2017
Sen. Klobuchar, Amy [D-MN]	D · MN		May 3, 2017
Sen. Manchin, Joe, III [D-WV]	D · WV		May 8, 2017
Sen. Baldwin, Tammy [D-WI]	D · WI		May 9, 2017
Sen. Donnelly, Joe [D-IN]	D · IN		May 18, 2017
Sen. Boozman, John [R-AR]	R · AR		May 23, 2017
Sen. Corker, Bob [R-TN]	R · TN		May 23, 2017
Sen. Carper, Thomas R. [D-DE]	D · DE		Jun 22, 2017
Sen. Graham, Lindsey [R-SC]	R · SC		Aug 2, 2017
Sen. Hirono, Mazie K. [D-HI]	D · HI		Aug 2, 2017
Sen. McCaskill, Claire [D-MO]	D · MO		Aug 2, 2017

Committee Activity

Committee	Chamber	Activity	Date
Banking, Housing, and Urban Affairs Committee	Senate	Hearings By (full committee)	May 18, 2017
Finance Committee	Senate	Referred To	Apr 27, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 SRES 433	Related bill	<b>Mar 13, 2018:</b> Referred to the Committee on Finance. (text of measure as introduced: CR S1688)
115 HR 2193	Related bill	<b>May 5, 2017:</b> Referred to the Subcommittee on Regulatory Reform, Commercial And Antitrust Law.

## **Marketplace Fairness Act of 2017**

This bill authorizes each member state under the Streamlined Sales and Use Tax Agreement (the multistate agreement for the administration and collection of sales and use taxes adopted on November 12, 2002) to require all sellers not qualifying for a small-seller exception (applicable to sellers with annual gross receipts in total U.S. remote sales not exceeding \$1 million) to collect and remit sales and use taxes with respect to remote sales under provisions of the agreement, but only if such agreement includes minimum simplification requirements relating to the administration of the tax, audits, and streamlined filing.

The bill defines "remote sale" as a sale of goods or services into a state in which the seller would not legally be required to pay, collect, or remit state or local sales and use taxes unless provided by this bill.

The bill also prohibits states from beginning to exercise the authority granted by this bill for a specified period after enactment.

## **Actions Timeline**

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- **May 18, 2017:** Committee on Banking, Housing, and Urban Affairs. Hearings held. Hearings printed: S.Hrg. 115-57.
- **Apr 27, 2017:** Introduced in Senate
- **Apr 27, 2017:** Read twice and referred to the Committee on Finance.