

S 128

Stop Taxing Our Potential Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 15, 2019

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jan 15, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/128>

Sponsor

Name: Sen. Tester, Jon [D-MT]

Party: Democratic • **State:** MT • **Chamber:** Senate

Cosponsors (4 total)

| Cosponsor | Party / State | Role | Date Joined |
|-----------------------------------|---------------|------|--------------|
| Sen. Hassan, Margaret Wood [D-NH] | D · NH | | Jan 15, 2019 |
| Sen. Merkley, Jeff [D-OR] | D · OR | | Jan 15, 2019 |
| Sen. Shaheen, Jeanne [D-NH] | D · NH | | Jan 15, 2019 |
| Sen. Wyden, Ron [D-OR] | D · OR | | Jan 15, 2019 |

Committee Activity

| Committee | Chamber | Activity | Date |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate | Referred To | Jan 15, 2019 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|-------------|----------------|--|
| 116 HR 5515 | Identical bill | Jan 28, 2020: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law. |

Stop Taxing Our Potential Act of 2019

This bill prohibits a state from imposing on a person obligations related to collecting or paying a sales tax, use tax, or similar tax unless the person had a physical presence in the state during the calendar quarter with respect to which the obligation is imposed.

A person is physically present if the person's business activities in the state include

- maintaining a commercial or legal domicile in the state;
- owning, holding, leasing, or maintaining certain property in the state;
- having one or more employees, agents, or independent contractors in the state who provide on-site design, installation, or repair services on behalf of the remote seller;
- having one or more employees, exclusive agents or exclusive independent contractors present in the state who engage in activities that substantially assist the person to establish or maintain a market in the state; or
- maintaining an office in the state at which three or more employees are regularly employed.

The bill specifies certain activities and agreements that indicate a de minimis physical presence that is excluded from the definition of "physical presence."

The bill also specifies that U.S. district courts have original jurisdiction over civil actions to enforce this bill.

Actions Timeline

- **Jan 15, 2019:** Introduced in Senate
- **Jan 15, 2019:** Read twice and referred to the Committee on Finance.