

## HR 1725

### Digital Goods and Services Tax Fairness Act of 2019

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 13, 2019

**Current Status:** Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.

**Latest Action:** Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law. (Apr 12, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/1725>

## Sponsor

**Name:** Rep. Cohen, Steve [D-TN-9]

**Party:** Democratic • **State:** TN • **Chamber:** House

## Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Ratcliffe, John [R-TX-4]	R · TX		Mar 13, 2019
Rep. Lesko, Debbie [R-AZ-8]	R · AZ		Jun 25, 2019
Rep. Flores, Bill [R-TX-17]	R · TX		Sep 10, 2019
Rep. Johnson, Dusty [R-SD-At Large]	R · SD		Nov 8, 2019

## Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Apr 12, 2019

## Subjects & Policy Tags

**Policy Area:**

Taxation

## Related Bills

Bill	Relationship	Last Action
116 S 765	Identical bill	Mar 13, 2019: Read twice and referred to the Committee on Finance. (text: CR S1847-1849)

## **Digital Goods and Services Tax Fairness Act of 2019**

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**

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- **Apr 12, 2019:** Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.
- **Mar 13, 2019:** Introduced in House
- **Mar 13, 2019:** Sponsor introductory remarks on measure. (CR E295)
- **Mar 13, 2019:** Referred to the House Committee on the Judiciary.