

S 2350

Online Sales Simplicity and Small Business Relief Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 31, 2019

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

Latest Action: Read twice and referred to the Committee on Finance. (Jul 31, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/2350>

Sponsor

Name: Sen. Shaheen, Jeanne [D-NH]

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Jul 31, 2019
Sen. Merkley, Jeff [D-OR]	D · OR		Jul 31, 2019
Sen. Wyden, Ron [D-OR]	D · OR		Jul 31, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 31, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 1933	Related bill	May 3, 2019: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.

Online Sales Simplicity and Small Business Relief Act of 2019

This bill prohibits states from imposing a sales tax collection duty on a remote seller for any sale that occurred prior to June 21, 2018. A "remote seller" is a person without a physical presence in a state who makes a sale in the state.

A state may impose a sales tax collection duty on a remote seller only for a sale that occurs after January 1, 2021. In the case of a small business remote seller (no more than \$10 million in gross annual receipts in the United States), a state may not impose a sales tax collection duty on any person other than the purchaser if the sale is made (1) on or after June 21, 2018; and (2) before the date that is 30 days after the states develop and Congress approves an interstate compact, applicable to the state and sale, governing the imposition of tax collection duties on remote sellers.

Actions Timeline

- **Jul 31, 2019:** Introduced in Senate
- **Jul 31, 2019:** Read twice and referred to the Committee on Finance.