

HR 3063

Business Activity Tax Simplification Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jun 3, 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. (Jun 28, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/3063>

Sponsor

Name: Rep. Chabot, Steve [R-OH-1]
Party: Republican • State: OH • Chamber: House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Scott, Robert C. "Bobby" [D-VA-3]	D · VA		Jun 3, 2019
Rep. Joyce, John [R-PA-13]	R · PA		Jun 13, 2019
Rep. Cline, Ben [R-VA-6]	R · VA		Sep 19, 2019

Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Jun 28, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Business Activity Tax Simplification Act of 2019

This bill expands the federal prohibition against state taxation of interstate commerce to include taxation of out-of-state transactions involving all forms of property and services, including the furnishing or gathering of information and sales or transactions involving digital goods or services. (Under current law, the prohibition applies only to sales of tangible personal property.)

The bill also (1) prohibits state taxation of an out-of-state entity unless the entity has a physical presence in the taxing state, (2) sets forth criteria for determining physical presence in a state, and (3) specifies requirements for computing the tax liability of affiliated businesses operating in a state.

Actions Timeline

- **Jun 28, 2019:** Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.
- **Jun 3, 2019:** Introduced in House
- **Jun 3, 2019:** Referred to the House Committee on the Judiciary.