

## HR 4311

### End Discriminatory State Taxes for Automobile Renters Act of 2019

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 12, 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. (Oct 2, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/4311>

## Sponsor

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

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

## Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Chabot, Steve [R-OH-1]	R · OH		Sep 12, 2019
Rep. Raskin, Jamie [D-MD-8]	D · MD		Oct 15, 2019

## Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Referred to	Oct 2, 2019

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

No related bills are listed.

## **End Discriminatory State Taxes for Automobile Renters Act of 2019**

This bill prohibits state or local taxes that discriminate against the rental of motor vehicles, the business of renting motor vehicles, or motor vehicle rental property, except where such tax is imposed as of the enactment date of this bill, the tax does not lapse, the tax rate does not increase, and the tax base for such tax does not change.

A tax that is imposed on the rental of motor vehicles or a motor vehicle rental business is discriminatory if: (1) it is not generally applicable to more than 51% of other rentals of tangible personal property or businesses within a state or locality, or (2) the rate exceeds the generally applicable tax rate on at least 51% of the other rentals of tangible personal property or businesses within the jurisdiction.

A tax discriminates against motor vehicle rental property if a state or locality: (1) assesses the property at a value that has a higher ratio to the true market value of the property than the ratio applicable to commercial and industrial property, or (2) levies or collects either a tax on an assessment prohibited by this bill or an ad valorem property tax on motor vehicle rental property at a generally applicable rate that exceeds the rate for commercial and industrial property in the jurisdiction.

A person who is aggrieved by a discriminatory tax may bring a civil action in a U.S. district court for damages, injunctive relief, other legal or equitable relief, or declaratory relief.

### **Actions Timeline**

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- **Oct 2, 2019:** Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.
- **Sep 12, 2019:** Introduced in House
- **Sep 12, 2019:** Referred to the House Committee on the Judiciary.