

S 765

Digital Goods and Services Tax Fairness Act of 2019

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 13, 2019

Current Status: Read twice and referred to the Committee on Finance. (text: CR S1847-1849)

Latest Action: Read twice and referred to the Committee on Finance. (text: CR S1847-1849) (Mar 13, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/765>

Sponsor

Name: Sen. Thune, John [R-SD]

Party: Republican • **State:** SD • **Chamber:** Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Wyden, Ron [D-OR]	D · OR		Mar 13, 2019
Sen. Roberts, Pat [R-KS]	R · KS		Oct 22, 2019
Sen. Tester, Jon [D-MT]	D · MT		Nov 6, 2019

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 13, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
116 HR 1725	Identical bill	Apr 12, 2019: Referred to the Subcommittee on Antitrust, Commercial, and Administrative Law.

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

- **Mar 13, 2019:** Introduced in Senate
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