

S 3027

Interstate Commerce Simplification Act of 2025

Congress: 119 (2025–2027, Current)

Chamber: Senate

Policy Area: Taxation

Introduced: Oct 22, 2025

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

Latest Action: Read twice and referred to the Committee on Finance. (Oct 22, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/senate-bill/3027>

Sponsor

Name: Sen. Johnson, Ron [R-WI]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 22, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 427	Identical bill	Jan 15, 2025: Referred to the House Committee on the Judiciary.

Interstate Commerce Simplification Act of 2025

This bill expands the definition of *solicitation of orders* to include business activities that serve an independently valuable business function apart from the solicitation of orders for purposes of the limitation on a state's authority to impose a net income tax on an out-of-state seller.

Under current law, a state is prohibited from imposing a net income tax on income derived from within the state from interstate commerce if the only business activity within the state is the solicitation of orders for the sale of tangible personal property, provided that the orders are approved (or rejected) and filled by shipment or delivery from outside of the state. Further, the Supreme Court has held that the term *solicitation of orders* includes (1) activities that are strictly essential to making requests for purchases, and (2) ancillary activities that serve no independent business function apart from their connection to requests for purchases.

Under the bill, the definition of *solicitation of orders* is expanded to include business activities that facilitate the solicitation of orders even if such business activities serve an independently valuable business function apart from the solicitation.

Actions Timeline

- **Oct 22, 2025:** Introduced in Senate
- **Oct 22, 2025:** Read twice and referred to the Committee on Finance.

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