

Post Wayfair Activity	Summary
<a href="#"><u>S.2350</u></a> , the “Online Sales Simplicity and Small Business Relief Act of 2019” (Introduced July 31, 2019).	Sens. Jeanne Shaheen (D-NH), Maggie Hassan (D-N.H.), Ron Wyden (D-Ore.), and Jeff Merkley (D-Ore.) reintroduced legislation to prohibit states from retroactively imposing a sales tax collection duty on remote sellers.
<a href="#"><u>H.R. 3063</u></a> , the “Business Activity Tax Simplification Act of 2018” (Introduced June 3, 2019).	U.S. Rep. Steve Chabot (R-OH) reintroduced legislation to regulate certain state taxation of interstate commerce.
<a href="#"><u>H.R. 1933</u></a> , the “Online Sales Simplicity and Small Business Relief Act of 2019” (Introduced March 27, 2019).	U.S. Rep. Jim Sensenbrenner (R-Wis.) reintroduced legislation that would, among other things, prohibit states from imposing retroactive sales tax collection requirements on remote sellers.
<a href="#"><u>S. 765/H.R. 1725</u></a> , the “Digital Goods and Services Tax Fairness Act of 2019” (Introduced March 13, 2019).	Sen. John Thune (R-SD) reintroduced a bill to “prevent discriminatory and duplicative taxes on digital goods and services, including online downloads of music, literature, movies, mobile apps, and cloud computing services.” The bill was also introduced in the House, by U.S. Rep. Steve Cohen (D-TN).
<a href="#"><u>S. 128/H.R 5515</u></a> , the “Stop Taxing Our Potential Act of 2019” (Introduced Jan. 15, 2019/ Dec. 19, 2019)	Sens. Jon Tester (D-Mont.), Jeanne Shaheen (D-N.H.), Maggie Hassan (D-N.H.), Ron Wyden (D-Ore.), and Jeff Merkley (D-Ore.) reintroduced legislation to prevent tax collection obligations and information reporting requirements on sellers with no physical presence in the state. The five senators represent three of the five states that do not impose a general sales tax. The bill was also introduced in the House, by U.S. Rep. Ann Kuster (D-NH), Chris Pappas (D-NH), Kurt Schrader (D-OR), and Suzanne Bonamici (D-OR).
<a href="#"><u>H.R. 379</u></a> , the “Protecting Businesses from Burdensome Compliance Act of 2019” (Introduced Jan. 9, 2019).	U.S. Rep. Bob Gibbs (R-OH) reintroduced a bill that would require states to enact certain legislation as a condition to imposing any economic nexus provisions on remote sellers. The conditions include: (1) establishing a uniform tax rate; (2) centralizing