Comparison of House & Senate Measures
Nexus over Remote Sellers

	MSFA – Main Street Fairness Act (H.R. 2701/S. 1452)	MEA – Marketplace Equity Act (H.R. 3179)	MFA – Marketplace Fairness Act
Statement of Intent	To promote simplification and fairness in the administration and collection of sales and use taxes.	To improve the States' rights to enforce the collection of State sales and use tax laws, and for other purposes.	To restore States' sovereign rights to enforce State and local sales and use tax laws, and for other purposes.
Consent of Congress	Formally recognizes the Streamlined Sales and Use Tax Agreement.	N/A	Recognizes that state's should have the authority to enforce their existing sales and use tax laws and that any additional revenues received as a result should be used to decrease the existing tax burden where possible
Findings	Addresses the need for simplification, to tax similar transactions equitably, Congress has the right to act to ensure equitable taxation, states that simplify should have the right to require all sellers to collect their taxes, the states have the expertise to know how to simplify and recognizes the need to protect a consumer's privacy.	N/A	N/A
Grant of Authority	Provides authority to each member state under the SSUTA that meets the requirements as outlined by the bill. No authority shall be granted for any state until there are at least 10 states representing 20% of the	Provides authority for a state acting individually or as a part of the agreement to require all sellers to collect their sales taxes on remote sales sourced to the state if that state simplifies their tax structure as specified in the	Provides for a state to require collection of its sales taxes by all sellers for remote sales sourced to the state if the state does so in accordance with the provisions of SSUTA or a non-member state if the state enacts

Source: Scott Peterson, Executive Director of the Streamlined Sales Tax Governing Board

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	population of the states imposing sales taxes that are members, specified administrative procedures must be enacted by the Governing Board and the states must have met the requirements to provide rates and the taxability matrix as outlined in the agreement. The bill also sets forth 18 minimum simplification requirements that must be met by each member state to achieve collection authority.	bill. There are four key areas a state must simplify – establish a small seller exception, a single return and remittance point within the state, taxability and exemptions must be identical to those granted to non-remote sellers and uniform throughout the state and establishes a rate structure that either has a single statewide "blended" rate, the maximum state rate only or at the destination rate provided software is made available by the state to collect the different taxes and hold sellers harmless for any errors.	the minimum simplifications specified in the bill. Those requirements are providing a state level administration, a single state level audit, a single return, uniform tax bases among all jurisdictions in the state, collection of the rate at the destination the sale is sourced to, provide adequate software to determine the rates and hold sellers harmless for any errors, provide certification for single and consolidated service providers to administer taxes on behalf of remote sellers and requires 30 day notice of any rate changes.
Commencement of Authority	Upon completion of the requirements set forth in the bill.	The first calendar quarter six months after the state has provided notice of its compliance (in accordance with the provisions of the bill) that it has met the simplification requirements and enacted legislation that will require remote sellers to collect the states taxes.	The first calendar quarter 90 days after enactment of the Act for SSUTA states and the first calendar quarter at least 6 months after the date of enactment of state legislation that meets the minimum specifications set forth in the bill.
Small Seller Exception	Left to be defined by the SSUTA	Remote sellers that do not have remote sales that exceed $1M	Remote sellers that do not have sales receipts that exceed $500K

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		annually in the U.S. and $100K in any given state. These thresholds can be increased by any given state.	annually in the U.S. This threshold can be increased by any given state.
Termination of Authority	The authority granted will be terminated for all states if the initial requirements set forth above cease to be satisfied or the SSUTA adopts an amendment that is inconsistent with the provisions of the bill after it has been enacted. Any member state will lose authority if the state no longer meets the simplification requirements set forth in the Agreement and the provisions of this Act.	The authority granted will terminate when a state no longer meets the provisions of the Act as determined by a final decision of a court of competent jurisdiction that is no longer subject to appeal.	The authority granted will terminate when a state no longer meets the provisions of the Act as determined by a final decision of the highest court of competent jurisdiction that is no longer subject to appeal.
Preemption	N/A	Except for the provisions of the Act, nothing limits or expands any existing authority exercised by a state or local jurisdiction afforded by existing federal, state and local laws.	N/A
Limitations	Nothing shall be construed to - extend to the seller franchise and income taxes or licensing requirements or affecting any application, requirements, enlarging or reducing the authority to impose such taxes.	Nothing shall be construed to - extend to the seller franchise and income taxes or licensing requirements or affecting any application, requirements, enlarging or reducing of such taxes; or requiring any state or	Nothing shall be construed to - extend to the seller franchise, income, occupation or any other taxes other than sales and use taxes or affecting the application, requirements, enlarging or reducing the

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	Nothing in the Act shall require a state or local jurisdiction to impose any tax on any product; adopt a specific type of tax; or to impose the same rate of tax as any other jurisdiction.	local jurisdiction to impose taxes on any product or services; or to adopt a specific type of tax; or to impose the same rate of tax as any other jurisdiction; or permitting or prohibiting the licensing or regulating any person; or requiring a person to qualify to conduct intrastate business; or subjecting a person to state taxes not related to the sales of goods or services; or exercising authority over interstate commerce.	authority to impose such taxes. Nothing permits or prohibits the licensing or regulating any person; or requiring a person to qualify to conduct intrastate business; or subjecting a person to state taxes not related to the sales of goods or services; or exercising authority over interstate commerce. Nothing in this Act shall be construed as encouraging a state to impose any sales and use taxes on any products or services that weren't subject to tax prior to date of enactment.
Effect on Nexus	The authority granted by the bill shall not be considered in determining whether a seller has nexus with any member state for any other tax purpose. Nothing permits or prohibits the licensing or regulating any person; or requiring a person to qualify to conduct intrastate business; or subjecting a person to state taxes not related to the sales of goods or services; or exercising authority over interstate commerce.	The authority granted by the bill shall not be considered in determining whether a seller has nexus with the state for any other tax purpose.	The authority granted by the bill shall not be considered in determining whether a seller or any other person has nexus with the state for any tax purpose other than sales and use taxes.

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	MSFA – Main Street Fairness Act (H.R. 2701/S. 1452)	MEA – Marketplace Equity Act (H.R. 3179)	MFA – Marketplace Fairness Act
Definitions	Defines the various terms contained within the bill. Definition of remote sale hinges upon adequate physical presence that existed before enactment of the bill.	Defines the various terms contained within the bill. Definition of remote sale hinges upon a sale made by a seller that did not have adequate physical presence to establish nexus under Quill.	Defines the various terms contained within the bill. Definition of remote sale hinges upon nexus that existed before enactment of the bill. Introduces a new definition of "consolidated provider"
Severability	Retains the remaining provisions of the Act if one provision is ultimately deemed to be unconstitutional.	Retains the remaining provisions of the Act if one provision is ultimately deemed to be unconstitutional.	Retains the remaining provisions of the Act if one provision is ultimately deemed to be unconstitutional.
Determination of member state status	Determined by the Governing Board established under SSUTA.	N/A	N/A
Determinations by the Governing Board and Judicial Review	Allows for the Court of Federal Claims to hear challenges to decisions rendered by the Governing Board.	N/A	N/A
Expedited Judicial Review	Authorizes review of any challenging the Constitutionality of the Act or any provision is to be heard by a three judge panel in the district court; Creates an automatic review by the U.S. Supreme Court to any decision deeming any provision to be unconstitutional, provided the appeal is filed within 30 days of the judgment.	N/A	N/A

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