

the continued growth of e-commerce, job creation and the overall strength of the American economy.”

The Congressmen pointed to numerous examples of aggressive state tax impositions against out-of-state companies. For example, some states take the position that a business whose trucks pass through the state six or fewer times in a year—without picking up or delivering goods within the state—has sufficient connections with the state to justify imposing business activity taxes on that company. Other states assert that having a website on a server in the state creates a sufficient connection to justify imposing these taxes. Additionally, some states believe that registering to do business in a state, or listing a phone number in a local phone book in that state is a sufficient connection to justify taxation.

The Business Activity Tax Simplification Act of 2009 is cosponsored by Congressmen Artur Davis (D-AL), Bachmann (R-MN), Herseth Sandlin (D-SD), Jones (R-NC), Bobby Scott (D-VA), Jordan (R-OH), Weiner (D-NY), Pence (R-IN), and Joe Wilson (R-SC). The legislation will be referred to the House Judiciary Committee, on which Boucher, Goodlatte and many of the other cosponsors serve.

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