S. 743
Marketplace Fairness Act of 2013

As introduced in the Senate on April 16, 2013

S. 743 would allow states to require certain sellers that are not physically located in the state to collect taxes on sales to individuals who are located in the state. The requirement to collect those taxes would not apply to sellers that make a total of $1 million or less in annual sales in states where they do not have a physical presence. The bill also would require states to meet several criteria before they could require sellers to collect the tax.

CBO estimates that enacting S. 743 would have no impact on the federal budget. Because the bill would not affect direct spending or revenues, pay-as-you-go procedures do not apply.

S. 743 would impose no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act and would impose no costs on state, local, or tribal governments.

The CBO staff contact for this estimate is Elizabeth Cove Delisle. The estimate was approved by Theresa Gullo, Deputy Assistant Director for Budget Analysis.