

## House Resolution 1119

By: Representatives Scott of the 76<sup>th</sup>, Dawkins-Haigler of the 93<sup>rd</sup>, Stephenson of the 92<sup>nd</sup>, Beasley-Teague of the 65<sup>th</sup>, and Dickerson of the 95<sup>th</sup>

## A RESOLUTION

- 1    Urging the United States Congress to pass legislation that will create a uniform national framework on digital commerce to protect consumers from multiple and discriminatory taxes and provide certainty and uniformity for state and local governments; and for other purposes.
- 4    WHEREAS, digital goods and services are online purchases that are downloaded directly by, or services that are provided electronically to, consumers across the United States; and
- 6    WHEREAS, the continued deployment of broadband infrastructure and adoption of broadband services are vital to economic growth; and
- 8    WHEREAS, digital goods and services are a critical driver of the rapidly growing 21st century digital economy; and
- 10   WHEREAS, current state and local tax laws are based on 20th century sales transactions and need to be updated to align with the 21st century digital economy, wherein commerce occurs and is transacted over global broadband networks; and
- 13   WHEREAS, without a national framework, multiple states could claim the right to tax the same digital transaction, which places consumers at risk for multiple and discriminatory taxation; and
- 16   WHEREAS, imposing multiple and discriminatory taxes on consumers will disadvantage online commerce and slow this rapidly growing segment of the economy; and
- 18   WHEREAS, establishing a national framework will clearly identify which state and local jurisdiction can tax digital transactions providing certainty to consumers, providers required to collect such taxes, and state and local governments seeking to tax such goods and services.

21 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES that  
22 the United States Congress is urged to enact legislation that will establish a national  
23 framework for the taxation of digital goods and services by state and local governments,  
24 while protecting consumers from multiple and discriminatory taxation and supporting the  
25 continued growth of the digital economy.

26 BE IT FURTHER RESOLVED that the Clerk of the House of Representatives is authorized  
27 and directed to transmit an appropriate copy of this resolution to each member of the Georgia  
28 congressional delegation.