

106TH CONGRESS  
1ST SESSION

# H. R. 2014

To prohibit a State from imposing a discriminatory commuter tax on nonresidents.

---

## IN THE HOUSE OF REPRESENTATIVES

JUNE 7, 1999

Mr. FRANKS of New Jersey (for himself, Mr. FRELINGHUYSEN, and Mrs. ROUKEMA) introduced the following bill; which was referred to the Committee on the Judiciary

---

## A BILL

To prohibit a State from imposing a discriminatory commuter tax on nonresidents.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. PROHIBITION ON IMPOSING DISCRIMINATORY**  
4 **COMMUTER TAX ON NONRESIDENTS.**

5 (a) PROHIBITION.—A State may not impose a tax on  
6 the income earned in the State by nonresidents unless the  
7 tax is of substantial equality of treatment for the citizens  
8 of the State and the nonresidents so commuting.

1           (b) STATE.—For purposes of subsection (a), the term  
2 “State” includes the District of Columbia and any political  
3 subdivision of a State.

○