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106TH CONGRESS
1ST SESSION

H. R. 2014

IN THE SENATE OF THE UNITED STATES

JUNE 30, 1999

Received; read twice and referred to the Committee on Finance

AN ACT

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,*

SECTION 1. PROHIBITION ON IMPOSING DISCRIMINATORY COMMUTER TAX ON NONRESIDENTS.

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

(b) STATE.—For purposes of subsection (a), the term ''State'' includes the District of Columbia and any political subdivision of a State.

Passed the House of Representatives June 29, 1999.

Attest: JEFF TRANDAHL,

Clerk.