

Union Calendar No. 117

106TH CONGRESS
1ST SESSION

H. R. 2014

[Report No. 106-203]

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

JUNE 25, 1999

Additional sponsors: Mr. PALLONE, Mr. ROTHMAN, Mr. PASCRELL, Mr. MALONEY of Connecticut, and Mr. SHAYS

JUNE 25, 1999

Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

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,*

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

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

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

Union Calendar No. 117

106TH CONGRESS
1ST Session

H. R. 2014

[Report No. 106-203]

A BILL

To prohibit a State from imposing a discriminatory
commuter tax on non-residents.

JUNE 25, 1999

Committed to the Committee of the Whole House on the
State of the Union and ordered to be printed