

114TH CONGRESS
1ST SESSION

H. R. 787

To assess the State by State impact of Federal taxation and spending.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 5, 2015

Mr. FOSTER (for himself and Mr. GARRETT) introduced the following bill;
which was referred to the Committee on Oversight and Government Reform

A BILL

To assess the State by State impact of Federal taxation
and spending.

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. SHORT TITLE.**

4 This Act may be cited as the “Payer State Trans-

5 parency Act of 2015”.

6 **SEC. 2. CALCULATION OF FEDERAL TAX BURDENS AND**
7 **OUTLAYS.**

8 (a) STATE BY STATE CALCULATION OF FEDERAL
9 TAX BURDENS.—

10 (1) IN GENERAL.—The Secretary of Commerce,
11 acting through the Director of the Bureau of Eco-

1 nomic Analysis, shall calculate the Federal tax bur-
2 den of each State for each calendar year.

3 (2) CALCULATION OF FEDERAL TAX BUR-
4 DEN.—For purposes of calculating the Federal tax
5 burden of each State under paragraph (1), the Sec-
6 retary shall—

7 (A) treat Federal taxes paid by an indi-
8 vidual as a burden on the State in which such
9 individual resides; and

10 (B) treat Federal taxes paid by a legal
11 business entity as a burden on each State in
12 which economic activity of such entity is per-
13 formed in the same proportion that the eco-
14 nomic activity of such entity in such State
15 bears to the economic activity of such entity in
16 all the States.

17 (b) STATE BY STATE CALCULATION OF FEDERAL
18 OUTLAYS.—

19 (1) IN GENERAL.—The Director of the Office of
20 Management and Budget, in coordination with the
21 Council of Economic Advisers and the Secretary of
22 the Treasury, shall calculate the total amount of
23 Federal outlays received by each State in each fiscal
24 year.

1 (2) TREATMENT OF CONTRACT AWARDS.—For
2 purposes of calculating the amount of Federal out-
3 lays received by a State under paragraph (1), a Fed-
4 eral contract award shall be treated as a Federal
5 outlay received by each State in which performance
6 under the award takes place in the same proportion
7 that such performance in such State bears to such
8 performance in all the States.

9 (c) STATE DEFINED.—In this section the term
10 “State” means each of the several States.

11 **SEC. 3. JOINT REPORT.**

12 Not later than the date that is 180 days after the
13 beginning of each calendar year, the Secretary of Com-
14 merce and the Director of the Office of Management and
15 Budget shall—

16 (1) jointly submit to Congress a report con-
17 taining the results of the calculations described in
18 section 2 with respect to such calendar year; and

19 (2) publish the report on a publicly accessible
20 website of the Bureau of Economic Analysis.

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