

119TH CONGRESS
1ST SESSION

S. 3027

To amend Public Law 86–272 to expand the prohibition of State taxation relating to certain solicitation of orders.

IN THE SENATE OF THE UNITED STATES

OCTOBER 22 (legislative day, OCTOBER 21), 2025

Mr. JOHNSON introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend Public Law 86–272 to expand the prohibition of State taxation relating to certain solicitation of orders.

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 “Interstate Commerce
5 Simplification Act of 2025”.

6 **SEC. 2. AMENDMENT.**

7 Section 101(d) of Public Law 86–272 (73 Stat. 555)
8 is amended—

9 (1) in paragraph (1) by striking “and” at the
10 end,

1 (2) in paragraph (2) by striking the period at
2 the end and inserting “; and”, and

3 (3) by adding at the end the following:

4 “(3) the term ‘solicitation of orders’ means any
5 business activity that facilitates the solicitation of
6 orders even if that activity may also serve some
7 independently valuable business function apart from
8 solicitation.”.

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