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Following the *Wayfair* decision, the Protecting Businesses from Burdensome Compliance Cost Act of 2018 would have prohibited enforcement before January 1, 2019, required states to offer a uniform rate option, and required states to offer a single location for sellers to remit sales tax.<sup>110</sup> The Online Sales Simplicity and Small Business Relief Act of 2018 would prohibit states from imposing a sales tax collection duty on remote sellers for sales before June 21, 2018 and allow it for sales after January 1, 2019.<sup>111</sup> It has a small seller exception for sellers with gross annual receipts in the United States of less than \$10 million in the previous calendar year.<sup>112</sup> As with the bills considered before the *Wayfair* decision, none of these have been enacted.

**DRAFT**

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<sup>108</sup> <https://www.congress.gov/bill/115th-congress/senate-bill/976>

<sup>109</sup> <https://www.congress.gov/bill/113th-congress/senate-bill/743/all-actions>

<sup>110</sup> <https://www.congress.gov/bill/115th-congress/house-bill/6724>

<sup>111</sup> <https://www.congress.gov/bill/115th-congress/house-bill/6824>

<sup>112</sup> <https://www.congress.gov/bill/115th-congress/house-bill/6824>