

108TH CONGRESS
1ST SESSION

H. R. 72

To prohibit a State from imposing a discriminatory commuter tax on nonresidents, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2003

Mr. FRELINGHUYSEN (for himself, Mr. FERGUSON, Mr. HOLT, and Mr. PALLONE) introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To prohibit a State from imposing a discriminatory commuter tax on nonresidents, and for other purposes.

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. PROHIBITION ON IMPOSING DISCRIMINATORY**

4 **COMMUTER TAX ON NONRESIDENTS.**

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

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

○