

111TH CONGRESS  
1ST SESSION

# H. R. 117

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

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mr. FRELINGHUYSEN introduced the following bill; which was referred to the Committee on the Judiciary

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## 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.

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