

113TH CONGRESS
2D SESSION

H. R. 5588

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

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 18, 2014

Mr. FOSTER 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 2014”.

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 fiscal 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) account for variations in monthly Fed-
8 eral tax receipts from each State; and

9 (B) treat Federal taxes paid by an indi-
10 vidual as a burden on the State in which such
11 individual resides and treat Federal taxes paid
12 by a legal business entity as a burden on the
13 State in which the primary economic activity of
14 such entity is performed.

15 (b) STATE BY STATE CALCULATION OF FEDERAL
16 OUTLAYS.—

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

23 (2) TREATMENT OF CONTRACT AWARDS.—For
24 purposes of calculating the amount of Federal out-
25 lays received by a State under paragraph (1), a Fed-

1 eral contract award shall be treated as a Federal
2 outlay received by the State in which the primary
3 performance under the award takes place.

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

6 **SEC. 3. JOINT REPORT.**

7 Not later than the date that is 90 days after the first
8 day of each fiscal year beginning after the date of the en-
9 actment of this Act the Secretary of Commerce and the
10 Director of the Office of Management and Budget shall—

11 (1) jointly submit to Congress a report con-
12 taining the results of the calculations described in
13 section 2 with respect to the previous fiscal year;
14 and

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

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