

116TH CONGRESS
2D SESSION

H. R. 8927

To permit a State to impose a sales tax on qualifying purchases at any gift shop on Federal property, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 9, 2020

Ms. NORTON introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To permit a State to impose a sales tax on qualifying purchases at any gift shop on Federal property, 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. SHORT TITLE.**

4 This Act may be cited as the “Federal Gift Shop Tax
5 Act”.

6 **SEC. 2. SALES TAX IN GIFT SHOPS.**

7 (a) IN GENERAL.—A State may levy a sales tax on
8 qualifying purchases made from any gift shop located on
9 Federal property.

10 (b) DEFINITIONS.—In this section:

1 (1) FEDERAL PROPERTY.—The term “Federal
2 property” means any building, land, or other real
3 property owned, leased, or occupied by a depart-
4 ment, agency, or instrumentality of the United
5 States, or any other instrumentality wholly owned by
6 the United States, including any facility or property
7 of the Smithsonian Institution, the National Gallery
8 of Art, the John F. Kennedy Center for the Per-
9 forming Arts, and the United States Holocaust Me-
10 morial Museum.

11 (2) QUALIFYING PURCHASE.—The term “quali-
12 fying purchase” means any purchase made in the
13 gift shop or made online through the gift shop.

14 (3) STATE.—The term “State” means each
15 State of the United States, the District of Columbia,
16 American Samoa, Guam, the Commonwealth of the
17 Northern Mariana Islands, the Commonwealth of
18 Puerto Rico, the United States Virgin Islands, any
19 other territory or possession of the United States,
20 and any political subdivision of the foregoing.

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