A BILL

To permanently extend the Internet Tax Freedom Act.

Be it enacted by the Senate and House of Representa-
tives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Internet Tax Freedom
Forever Act”.

SEC. 2. FINDINGS.

Congress makes the following findings:

(1) The Internet has continued to drive eco-


omic growth, productivity and innovation since the
Internet Tax Freedom Act was first enacted in 1998.

(2) The Internet promotes a nationwide economic environment that facilitates innovation, promotes efficiency, and empowers people to broadly share their ideas.

(3) According to the National Broadband Plan, cost remains the biggest barrier to consumer broadband adoption. Keeping Internet access affordable promotes consumer access to this critical gateway to jobs, education, healthcare, and entrepreneurial opportunities, regardless of race, income, or neighborhood.

(4) Small business owners rely heavily on affordable Internet access, providing them with access to new markets, additional consumers, and an opportunity to compete in the global economy.

(5) Economists have recognized that excessive taxation of innovative communications technologies reduces economic welfare more than taxes on other sectors of the economy.

(6) The provision of affordable access to the Internet is fundamental to the American economy and access to it must be protected from multiple and discriminatory taxes at the State and local level.
(7) As a massive global network that spans political boundaries, the Internet is inherently a matter of interstate and foreign commerce within the jurisdiction of the United States Congress under article I, section 8, clause 3 of the Constitution of the United States.

SEC. 3. PERMANENT MORATORIUM ON INTERNET ACCESS TAXES AND MULTIPLE AND DISCRIMINATORY TAXES ON ELECTRONIC COMMERCE.

(a) In General.—Section 1101(a) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking “during the period beginning November 1, 2003, and ending November 1, 2014”.

(b) Effective Date.—The amendment made by this section shall apply to taxes imposed after the date of the enactment of this Act.