

114TH CONGRESS
1ST SESSION

H. R. 235

To permanently extend the Internet Tax Freedom Act.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2015

Mr. GOODLATTE (for himself, Ms. ESHOO, Mr. CHABOT, Mr. COHEN, and Mr. MARINO) introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To permanently extend the Internet Tax Freedom Act.

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 “Permanent Internet
5 Tax Freedom Act”.

6 **SEC. 2. PERMANENT MORATORIUM ON INTERNET ACCESS**

7 **TAXES AND MULTIPLE AND DISCRIMINATORY**

8 **TAXES ON ELECTRONIC COMMERCE.**

9 (a) IN GENERAL.—Section 1101(a) of the Internet
10 Tax Freedom Act (47 U.S.C. 151 note) is amended by

1 striking “during the period beginning November 1, 2003,
2 and ending October 1, 2015”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to taxes imposed after the date
5 of the enactment of this Act.

○