

106TH CONGRESS
1ST SESSION

H. R. 2797

To repeal section 8003 of Public Law 105–174, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 5, 1999

Mr. TERRY (for himself, Mr. SENSENBRENNER, Mr. LATOURETTE, Mr. SESSIONS, Mr. TANCREDI, Mr. BILBRAY, Mr. SAXTON, Mr. DEMINT, Mr. UNDERWOOD, Mr. BARRETT of Nebraska, Mr. BURTON of Indiana, Mr. COX, Mr. GOODLATTE, Mr. GARY MILLER of California, Mr. SCHAFER, and Mr. ISTOOK) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Science, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To repeal section 8003 of Public Law 105–174, 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 “Home Page Tax Re-
5 peal Act”.

1 **SEC. 2. REPEAL.**

2 (a) REPEAL.—(1) Except as provided in paragraph
3 (2) of this subsection, section 8003 of the 1998 Supple-
4 mental Appropriations and Rescissions Act (112 Stat. 93)
5 is repealed.

6 (2) Section 8003 is not repealed to the extent of its
7 application to amounts, collected pursuant to the authority
8 of that section, that have been obligated for expenditure
9 before the date of the enactment of this Act.

10 (b) EFFECTIVE DATE.—The repeal made by sub-
11 section (a) shall be effective as of April 30, 1998.

12 **SEC. 3. REFUND OF 30 PERCENT PORTION OF FEE PAID TO**
13 **NETWORK SOLUTIONS FOR SECOND-LEVEL**
14 **DOMAIN NAME REGISTRATION.**

15 (a) IN GENERAL.—Each person—

16 (1) who registered (or renewed the registration
17 of) an Internet second-level domain name with Net-
18 work Solutions, Inc. after September 13, 1995, and
19 before April 1, 1998, and

20 (2) who paid a fee to Network Solutions, Inc.
21 for such registration (or renewal) which has not
22 been refunded,

23 shall be treated as having made a payment against the
24 tax imposed by chapter 1 of the Internal Revenue Code
25 of 1986 for such person's first taxable year beginning

1 after December 31, 1998, equal to 30 percent of the
2 amount of such fee.

3 (b) DATE PAYMENT DEEMED MADE.—For purposes
4 of such Code, the payment provided by this section shall
5 be deemed made on the later of—

6 (1) the date prescribed by law (determined
7 without extensions) for filing the return of tax im-
8 posed by such chapter 1 for the taxable year, or

9 (2) the date on which the taxpayer files his re-
10 turn of tax imposed by such chapter 1 for the tax-
11 able year.

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