

106TH CONGRESS
1ST SESSION

S. 1611

To amend the Internet Tax Freedom Act to broaden its scope and make the moratorium permanent, and for other purposes.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 22, 1999

Mr. LOTT (for Mr. McCain) introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

A BILL

To amend the Internet Tax Freedom Act to broaden its scope and make the moratorium permanent, 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. MORATORIUM MADE PERMANENT; SCOPE.**

4 Section 1101(a) of the Internet Tax Freedom Act is
5 amended—

6 (1) by striking “during the period beginning on
7 October 1, 1998, and ending 3 years after the date
8 of the enactment of this Act—” and inserting “after
9 September 30, 1998:”;

1 (2) by striking “and” after the semicolon in
2 paragraph (1);

3 (3) redesignating paragraph (2) as paragraph
4 (3); and

5 (4) inserting after paragraph (1) the following:

6 “(2) sales or use taxes for domestic or foreign
7 goods or services acquired through electronic com-
8 merce; and”.

9 **SEC. 2. SENSE OF THE SENATE.**

10 It is the sense of the Senate that United States rep-
11 resentatives to the World Trade Organization, and any
12 other multilateral trade organization of which the United
13 States is a member, should resolutely advocate that it is
14 the firm position of the United States that electronic com-
15 merce conducted via the Internet should not be burdened
16 by national or local regulation, taxation, or the imposition
17 of tariffs on such commerce.

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