

106TH CONGRESS
1ST SESSION

S. 328

To make permanent the moratorium on the imposition of taxes on the Internet.

IN THE SENATE OF THE UNITED STATES

JANUARY 28, 1999

Mr. SMITH of New Hampshire introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

A BILL

To make permanent the moratorium on the imposition of taxes on the Internet.

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. PERMANENT MORATORIUM ON IMPOSITION OF**
4 **TAXES ON THE INTERNET.**

5 Section 1101(a) of the Omnibus Consolidated and
6 Emergency Supplemental Appropriations Act, 1999 is
7 amended by striking “during the period beginning on Oc-
8 tober 1, 1998, and ending 3 years after the date of the

1 enactment of this Act” and inserting “after September 30,
2 1998”.

