

107TH CONGRESS
1ST SESSION

S. 1481

To extend the moratorium enacted by the Internet Tax Freedom Act for 2 years, and encourage States to simplify their sales and use taxes.

IN THE SENATE OF THE UNITED STATES

OCTOBER 2, 2001

Mr. WYDEN (for himself, Mr. MCCAIN, and Mr. LEAHY) introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

A BILL

To extend the moratorium enacted by the Internet Tax Freedom Act for 2 years, and encourage States to simplify their sales and use taxes.

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 “Internet Tax Morato-
5 rium Extension Act”.

6 **SEC. 2. EXTENSION OF INTERNET TAX FREEDOM ACT MOR-**
7 **ATORIUM FOR 2 YEARS.**

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

1 striking “3 years after the date of enactment of this
2 Act—” and inserting “on October 21, 2003:”.

3 (b) CONFORMING AMENDMENTS.—Section 1101(a)
4 of that Act (47 U.S.C. 151 nt.) is further amended—

5 (1) by striking “taxes” in paragraph (1) and in-
6 serting “Taxes”;

7 (2) by striking “1998; and” in paragraph (1)
8 and inserting “1998.”; and

9 (3) by striking “multiple” in paragraph (2) and
10 inserting “Multiple”.

11 **SEC. 3. SENSE OF THE CONGRESS.**

12 It is the sense of the Congress that State govern-
13 ments and interested business organizations should expe-
14 dite efforts to develop a streamlined simplified plan for
15 protecting State revenues affected by Internet use without
16 unnecessarily burdening interstate commerce.

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