

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.

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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

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## 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.

