

107TH CONGRESS
1ST SESSION

S. 245

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

IN THE SENATE OF THE UNITED STATES

FEBRUARY 6, 2001

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

A BILL

To make permanent the moratorium on the Federal
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 FEDERAL IMPO-**
4 **SITION OF TAXES ON THE INTERNET.**

5 Section 1201 of the Omnibus Consolidated and
6 Emergency Supplemental Appropriations Act, 1999 is
7 amended by striking “during the moratorium provided in
8 such section”.