

109TH CONGRESS
1ST SESSION

S. 849

To make the moratorium on Internet access taxes and multiple and discriminatory taxes on electronic commerce permanent.

IN THE SENATE OF THE UNITED STATES

APRIL 19, 2005

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

A BILL

To make the moratorium on Internet access taxes and multiple and discriminatory taxes on electronic commerce permanent.

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 Non-
5 discrimination Act”.

1 **SEC. 2. PERMANENT MORATORIUM ON INTERNET ACCESS**
2 **TAXES AND MULTIPLE AND DISCRIMINATORY**
3 **TAXES ON ELECTRONIC COMMERCE.**

4 Section 1101(a) of the Internet Tax Freedom Act (47
5 U.S.C. 151 note) is amended by striking “taxes during
6 the period beginning November 1, 2003, and ending No-
7 vember 1, 2007:” and inserting “taxes:”

