

113TH CONGRESS
1ST SESSION

H. R. 434

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 29, 2013

Mr. CHABOT introduced the following bill; which was referred to the
Committee on the Judiciary

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 “Permanent Internet
5 Tax Freedom Act”.

6 **SEC. 2. PERMANENT MORATORIUM ON INTERNET ACCESS**
7 **TAXES AND MULTIPLE AND DISCRIMINATORY**
8 **TAXES ON ELECTRONIC COMMERCE.**

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

1 striking “taxes during the period beginning November 1,
2 2003, and ending November 1, 2014:” and inserting
3 “taxes:”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to taxes imposed after the date
6 of the enactment of this Act.

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