

Internet Tax Non-discrimination Act

108th CONGRESS

1st Session

S. 150

To make permanent the moratorium on taxes on Internet access and multiple and discriminatory taxes on electronic commerce imposed by the Internet Tax Freedom Act.

IN THE SENATE OF THE UNITED STATES

January 13, 2003

Mr. ALLEN introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

A BILL

To make permanent the moratorium on taxes on Internet access and multiple and discriminatory taxes on electronic commerce imposed by the Internet Tax Freedom Act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the `Internet Tax Non-discrimination Act of 2003'.

SEC. 2. AMENDMENT OF INTERNET TAX FREEDOM ACT.

Section 1101(a) of the Internet Tax Freedom Act (47 U.S.C. 151 nt.) is amended--

(1) by striking `taxes during the period beginning on October 1, 1998, and ending on November 1, 2003--' and inserting `taxes:';

(2) by striking paragraph (1) and inserting the following:

`(1) Taxes on Internet access.'; and

(3) by striking `multiple' in paragraph (2) and inserting `Multiple'.

SEC. 2. REPEAL OF EXCEPTION.

Section 1104 of the Internet Tax Freedom Act (47 U.S.C. 151 nt.) is amended by striking paragraph (10).