

108TH CONGRESS
1ST SESSION

S. 52

To permanently extend the moratorium enacted by the Internet Tax Freedom Act, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2003

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

A BILL

To permanently extend the moratorium enacted by the Internet Tax Freedom Act, and for other purposes.

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”.

6 **SEC. 2. PERMANENT EXTENSION OF INTERNET TAX FREE-**
7 **DOM ACT MORATORIUM.**

8 (a) PERMANENT EXTENSION; INTERNET ACCESS
9 TAXES.—Section 1101 of the Internet Tax Freedom Act
10 (47 U.S.C. 151 note) is amended—

1 (1) by striking “taxes during the period begin-
2 ning on October 1, 1998, and ending on November
3 1, 2003—” and inserting “taxes after September
4 30, 1998.”;

5 (2) by striking paragraph (1) of subsection (a)
6 and inserting the following:

7 “(1) Taxes on Internet access.”;

8 (3) by striking “multiple” in paragraph (2) of
9 subsection (a) and inserting “Multiple”;

10 (4) by striking subsection (d); and

11 (5) by redesignating subsections (e) and (f) as
12 subsections (d) and (e), respectively.

13 (b) CONFORMING AMENDMENT.—Section 1104(10)
14 of the Internet Tax Freedom Act (47 U.S.C. 151 note)
15 is amended by striking “unless” and all that follows
16 through “1998”.

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