

108TH CONGRESS
1ST SESSION

H. R. 49

AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Internet Tax Non-
3 discrimination Act”.

4 **SEC. 2. PERMANENT EXTENSION OF INTERNET TAX FREE-
5 DOM ACT MORATORIUM.**

6 (a) **IN GENERAL.**—Subsection (a) of section 1101 of
7 the Internet Tax Freedom Act (47 U.S.C. 151 note) is
8 amended to read as follows:

9 “(a) **MORATORIUM.**—No State or political subdivision
10 thereof may impose any of the following taxes:

11 “(1) Taxes on Internet access.

12 “(2) Multiple or discriminatory taxes on elec-
13 tronic commerce.”.

14 (b) **CONFORMING AMENDMENTS.**—(1) Section 1101
15 of the Internet Tax Freedom Act (47 U.S.C. 151 note)
16 is amended by striking subsection (d).

17 (2) Section 1104(10) of the Internet Tax Freedom
18 Act (47 U.S.C. 151 note) is amended by striking “unless”
19 and all that follows through “1998”.

20 (3) Section 1104(2)(B)(i) of the Internet Tax Free-
21 dom Act (47 U.S.C. 151 note) is amended by striking “ex-
22 cept with respect to a tax (on Internet access) that was
23 generally imposed and actually enforced prior to October
24 1, 1998,”.

25 (c) **CLARIFICATION.**—The second sentence of section
26 1104(5), and the second sentence of section

1 1101(e)(3)(D), of the Internet Tax Freedom Act (47
2 U.S.C. 151 note) are each amended by inserting “, except
3 to the extent such services are used to provide Internet
4 access” before the period.

Passed the House of Representatives September 17,
2003.

Attest:

Clerk.

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