

108TH CONGRESS
2D SESSION

S. CON. RES. 146

To direct the Secretary of the Senate to make corrections in the enrollment
of the bill S. 150.

IN THE SENATE OF THE UNITED STATES

NOVEMBER 17, 2004

Mr. ALLEN (for himself, Mr. WYDEN, Mrs. HUTCHISON, Mr. ALEXANDER,
and Mr. ENZI) submitted the following concurrent resolution; which was
considered and agreed to

CONCURRENT RESOLUTION

To direct the Secretary of the Senate to make corrections
in the enrollment of the bill S. 150.

1 *Resolved by the Senate (the House of Representatives*
2 *concurring)*, That, in the enrollment of the bill (S. 150)
3 to extend the moratorium on taxes on Internet access and
4 multiple and discriminatory taxes on electronic commerce
5 imposed by the Internet Tax Freedom Act, the Secretary
6 of the Senate shall make the following corrections:

7 (1) Amend subsection (a) of section 1104 of the
8 Internet Tax Freedom Act (47 U.S.C. 151 note), as
9 added by section 3 of the bill, to read as follows:

10 “(a) PRE-OCTOBER 1998 TAXES.—

1 “(1) IN GENERAL.—Section 1101(a) does not
2 apply to a tax on Internet access that was generally
3 imposed and actually enforced prior to October 1,
4 1998, if, before that date—

5 “(A) the tax was authorized by statute;

6 and

7 “(B) either—

8 “(i) a provider of Internet access serv-
9 ices had a reasonable opportunity to know,
10 by virtue of a rule or other public procla-
11 mation made by the appropriate adminis-
12 trative agency of the State or political sub-
13 division thereof, that such agency has in-
14 terpreted and applied such tax to Internet
15 access services; or

16 “(ii) a State or political subdivision
17 thereof generally collected such tax on
18 charges for Internet access.

19 “(2) TERMINATION.—

20 “(A) IN GENERAL.—Except as provided in
21 subparagraph (B), this subsection shall not
22 apply after November 1, 2007.

23 “(B) STATE TELECOMMUNICATIONS SERV-
24 ICE TAX.—

1 “(i) DATE FOR TERMINATION.—This
 2 subsection shall not apply after November
 3 1, 2006, with respect to a State tele-
 4 communications service tax described in
 5 clause (ii).

6 “(ii) DESCRIPTION OF TAX.—A State
 7 telecommunications service tax referred to
 8 in subclause (i) is a State tax—

9 “(I) enacted by State law on or
 10 after October 1, 1991, and imposing a
 11 tax on telecommunications service;
 12 and

13 “(II) applied to Internet access
 14 through administrative code or regula-
 15 tion issued on or after December 1,
 16 2002.”.

17 (2) Insert after section 6 of the bill the fol-
 18 lowing:

19 **SEC. 6A. EXCEPTION FOR TEXAS MUNICIPAL ACCESS LINE**
 20 **FEE.**

21 The Internet Tax Freedom Act (47 U.S.C. 151 note),
 22 as amended by section 6, is amended by adding at the
 23 end the following:

1 **“SEC. 1109. EXCEPTION FOR TEXAS MUNICIPAL ACCESS**
2 **LINE FEE.**

3 “Nothing in this Act shall prohibit Texas or a polit-
4 ical subdivision thereof from imposing or collecting the
5 Texas municipal access line fee pursuant to Texas Local
6 Govt. Code Ann. ch. 283 (Vernon 2005) and the definition
7 of access line as determined by the Public Utility Commis-
8 sion of Texas in its ‘Order Adopting Amendments to Sec-
9 tion 26.465 As Approved At The February 13, 2003 Pub-
10 lic Hearing’, issued March 5, 2003, in Project No.
11 26412.”.

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