

# S. CON. RES. 146

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## CONCURRENT RESOLUTION

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.—

11           “(1) IN GENERAL.—Section 1101(a) does not  
12 apply to a tax on Internet access that was generally  
13 imposed and actually enforced prior to October 1,  
14 1998, if, before that date—

15           “(A) the tax was authorized by statute;  
16           and

17           “(B) either—

18           “(i) a provider of Internet access serv-  
19 ices had a reasonable opportunity to know,

1 by virtue of a rule or other public procla-  
 2 mation made by the appropriate adminis-  
 3 trative agency of the State or political sub-  
 4 division thereof, that such agency has in-  
 5 terpreted and applied such tax to Internet  
 6 access services; or

7 “(ii) a State or political subdivision  
 8 thereof generally collected such tax on  
 9 charges for Internet access.

10 “(2) TERMINATION.—

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

14 “(B) STATE TELECOMMUNICATIONS SERV-  
 15 ICE TAX.—

16 “(i) DATE FOR TERMINATION.—This  
 17 subsection shall not apply after November  
 18 1, 2006, with respect to a State tele-  
 19 communications service tax described in  
 20 clause (ii).

21 “(ii) DESCRIPTION OF TAX.—A State  
 22 telecommunications service tax referred to  
 23 in subclause (i) is a State tax—

24 “(I) enacted by State law on or  
 25 after October 1, 1991, and imposing a

1 tax on telecommunications service;  
2 and

3 “(II) applied to Internet access  
4 through administrative code or regula-  
5 tion issued on or after December 1,  
6 2002.”.

7 (2) Insert after section 6 of the bill the fol-  
8 lowing:

9 **SEC. 6A. EXCEPTION FOR TEXAS MUNICIPAL ACCESS LINE**  
10 **FEE.**

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

14 **“SEC. 1109. EXCEPTION FOR TEXAS MUNICIPAL ACCESS**  
15 **LINE FEE.**

16 “Nothing in this Act shall prohibit Texas or a polit-  
17 ical subdivision thereof from imposing or collecting the  
18 Texas municipal access line fee pursuant to Texas Local  
19 Govt. Code Ann. ch. 283 (Vernon 2005) and the definition  
20 of access line as determined by the Public Utility Commis-  
21 sion of Texas in its ‘Order Adopting Amendments to Sec-  
22 tion 26.465 As Approved At The February 13, 2003 Pub-

1 lie Hearing', issued March 5, 2003, in Project No.  
2 26412.".

Passed the Senate November 17, 2004.

Attest:

*Secretary.*

108<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

**S. CON. RES. 146**

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**CONCURRENT RESOLUTION**

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