

# Union Calendar No. 332

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

# H. R. 3709

[Report No. 106-609]

To make permanent the moratorium enacted by the Internet Tax Freedom Act as it applies to new, multiple, and discriminatory taxes on the Internet.

---

## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 29, 2000

Mr. COX (for himself, Mr. GOODLATTE, Mr. FLETCHER, Mr. DAVIS of Virginia, Mr. CAMPBELL, Mr. ROHRABACHER, Mrs. BONO, and Mr. CAMP) introduced the following bill; which was referred to the Committee on the Judiciary

MAY 8, 2000

Additional sponsors: Mr. COOK, Mr. DEFAZIO, Ms. MILLENDER-McDONALD, Ms. HOOLEY of Oregon, and Mr. ROGAN

MAY 8, 2000

Reported with amendments, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

---

To make permanent the moratorium enacted by the Internet Tax Freedom Act as it applies to new, multiple, and discriminatory taxes on the Internet.

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 Non-  
3 discrimination Act”.

4 **SEC. 2. REPLACEMENT OF MORATORIUM WITH PERMA-  
5 NENT BAN ON NEW, MULTIPLE, AND DIS-  
6 CRIMINATORY TAXES ON THE INTERNET.**

7 Section 1101(a) of title XI of division C of Public  
8 Law 105–277 is amended by striking “during the period  
9 beginning on October 1, 1998, and ending 3 years after  
10 the date of the enactment of this Act” and inserting “on  
11 or after October 1, 1998”.

12 **SECTION 1. SHORT TITLE.**

13 *This Act may be cited as the “Internet Nondiscrimina-  
14 tion Act of 2000”.*

15 **SEC. 2. 5-YEAR EXTENSION OF MORATORIUM ON STATE  
16 AND LOCAL TAXES ON THE INTERNET.**

17 (a) *EXTENSION OF MORATORIUM.*—Section 1101 of  
18 title XI of division C of Public Law 105–277 (112 Stat.  
19 2681–719; 47 U.S.C. 151 note) is amended—

20 (1) *in subsection (a)—*

21 (A) *by striking “3 years after the date of the  
22 enactment of this Act” and inserting “October  
23 21, 2006”, and*

24 (B) *in paragraph (1) by striking “, unless”  
25 and all that follows through “1998”,*

26 (2) *by striking subsection (d), and*

1           (3) *by redesignating subsections (e) and (f) as*  
2           *subsections (d) and (e), respectively.*

3           (b) *TECHNICAL AMENDMENT.—Section 1104(10) of*  
4 *title XI of division C of Public Law 105–277 (112 Stat.*  
5 *2681–719; 47 U.S.C. 151 note) is amended by striking “un-*  
6 *less” and all that follows through “1998”.*

7 **SEC. 3. APPLICATION OF AMENDMENTS.**

8           *The amendments made by this Act shall not apply*  
9 *with respect to conduct occurring before the date of the en-*  
10 *actment of this Act.*

          Amend the title so as to read: “A bill to extend for  
5 years the moratorium enacted by the Internet Tax  
Freedom Act; and for other purposes.”.

**Union Calendar No. 332**

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

**H. R. 3709**

**[Report No. 106-609]**

---

---

**A BILL**

To make permanent the moratorium enacted by the Internet Tax Freedom Act as it applies to new, multiple, and discriminatory taxes on the Internet.

---

---

MAY 8, 2000

Reported with amendments, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed