

One Hundred Seventh Congress
of the
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Wednesday,
the third day of January, two thousand and one*

An Act

To extend the moratorium enacted by the Internet Tax Freedom Act through November 1, 2003, and for other purposes.

*Be it enacted by the Senate and House of Representatives of
the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the “Internet Tax Nondiscrimination Act”.

SEC. 2. EXTENSION OF INTERNET TAX FREEDOM ACT MORATORIUM.

Section 1101(a) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking “3 years after the date of the enactment of this Act” and inserting “on November 1, 2003”.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*