

107TH CONGRESS  
1ST SESSION

# H. R. 1675

To permanently extend the moratorium enacted by the Internet Tax Freedom Act, and for other purposes.

---

IN THE HOUSE OF REPRESENTATIVES

MAY 2, 2001

Mr. COX introduced the following bill; which was referred to the Committee on the Judiciary

---

## A BILL

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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Internet Tax Non-  
5 discrimination Act”.

6 **SEC. 2. PERMANENT EXTENSION OF INTERNET TAX FREE-**  
7 **DOM ACT MORATORIUM.**

8 (a) PERMANENT EXTENSION; INTERNET ACCESS  
9 TAXES.—Section 1101 of the Internet Tax Freedom Act  
10 (47 U.S.C. 151 note) is amended—

1           (1) by striking “taxes during the period begin-  
2           ning on October 1, 1998, and ending 3 years after  
3           the date of the enactment of this Act—” and insert-  
4           ing “taxes after September 30, 1998.”;

5           (2) by striking paragraph (1) of subsection (a)  
6           and inserting the following:

7           “(1) Taxes on Internet access.”,

8           (3) by striking “multiple” in paragraph (2) of  
9           subsection (a) and inserting “Multiple”;

10          (4) by striking subsection (d); and

11          (5) by redesignating subsections (e) and (f) as  
12          subsections (d) and (e), respectively.

13          (b) CONFORMING AMENDMENT.—Section 1104(10)  
14          of the Internet Tax Freedom Act (47 U.S.C. 151 note)  
15          is amended by striking “unless” and all that follows  
16          through “1998”.

○