110TH CONGRESS 1ST SESSION

H. R. 3679

To prohibit discrimination in State taxation of multichannel video programming distribution services.

IN THE HOUSE OF REPRESENTATIVES

September 27, 2007

Mr. Conyers (for himself, Mr. Cannon, Mr. Boucher, and Mr. Franks of Arizona) introduced the following bill; which was referred to the Committee on the Judiciary

A BILL

To prohibit discrimination in State taxation of multichannel video programming distribution services.

- 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 "State Video Tax Fair-
- 5 ness Act of 2007".
- 6 SEC. 2. PROHIBITION.
- 7 No State shall impose a discriminatory tax on any
- 8 means of providing multichannel video programming dis-
- 9 tribution services, including Internet protocol (or any suc-

- 1 cessor protocol), direct broadcast satellite delivery, and
- 2 cable television services.

3 SEC. 3. DEFINITION.

- 4 For purposes of this Act, the term "discriminatory
- 5 tax" means any form of direct or indirect tax that results
- 6 in different net State charges being imposed on substan-
- 7 tially equivalent multichannel video programming services
- 8 based on the means by which those services are delivered.

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