

114TH CONGRESS  
1ST SESSION

# H. R. 235

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## AN ACT

To permanently extend the Internet Tax Freedom Act.

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 “Permanent Internet  
3 Tax Freedom Act”.

4 **SEC. 2. PERMANENT MORATORIUM ON INTERNET ACCESS**

5 **TAXES AND MULTIPLE AND DISCRIMINATORY**

6 **TAXES ON ELECTRONIC COMMERCE.**

7 (a) **IN GENERAL.**—Section 1101(a) of the Internet  
8 Tax Freedom Act (47 U.S.C. 151 note) is amended by  
9 striking “during the period beginning November 1, 2003,  
10 and ending October 1, 2015”.

11 (b) **EFFECTIVE DATE.**—The amendment made by  
12 this section shall apply to taxes imposed after the date  
13 of the enactment of this Act.

Passed the House of Representatives June 9, 2015.

Attest:

*Clerk.*



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