

112TH CONGRESS
1ST SESSION

S. 135

To make the moratorium on Internet access taxes and multiple and discriminatory taxes on electronic commerce permanent.

IN THE SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

Mr. ENSIGN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To make the moratorium on Internet access taxes and multiple and discriminatory taxes on electronic commerce permanent.

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 “Permanent Internet
5 Tax Freedom Act of 2011”.

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

7 **TAXES AND MULTIPLE AND DISCRIMINATORY**

8 **TAXES ON ELECTRONIC COMMERCE.**

9 (a) IN GENERAL.—Section 1101(a) of the Internet
10 Tax Freedom Act (47 U.S.C. 151 note) is amended by

1 striking “taxes during the period beginning November 1,
2 2003, and ending November 1, 2014:” and inserting
3 “taxes:”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to taxes imposed after the date
6 of the enactment of this Act.

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