

107TH CONGRESS  
1ST SESSION

# S. 245

To make permanent the moratorium on the Federal imposition of taxes  
on the Internet.

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IN THE SENATE OF THE UNITED STATES

FEBRUARY 6, 2001

Mr. SMITH of New Hampshire introduced the following bill; which was read  
twice and referred to the Committee on Commerce, Science, and Trans-  
portation

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## A BILL

To make permanent the moratorium on the Federal  
imposition of taxes on the Internet.

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. PERMANENT MORATORIUM ON FEDERAL IMPO-**  
4 **SITION OF TAXES ON THE INTERNET.**

5 Section 1201 of the Omnibus Consolidated and  
6 Emergency Supplemental Appropriations Act, 1999 is  
7 amended by striking “during the moratorium provided in  
8 such section”.