

106TH CONGRESS  
1ST SESSION

# S. 1611

To amend the Internet Tax Freedom Act to broaden its scope and make the moratorium permanent, and for other purposes.

---

## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 22, 1999

Mr. LOTT (for Mr. MCCAIN) introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

---

## A BILL

To amend the Internet Tax Freedom Act to broaden its scope and make the moratorium permanent, 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. MORATORIUM MADE PERMANENT; SCOPE.**

4 Section 1101(a) of the Internet Tax Freedom Act is  
5 amended—

6 (1) by striking “during the period beginning on  
7 October 1, 1998, and ending 3 years after the date  
8 of the enactment of this Act—” and inserting “after  
9 September 30, 1998:”;

1           (2) by striking “and” after the semicolon in  
2 paragraph (1);

3           (3) redesignating paragraph (2) as paragraph  
4 (3); and

5           (4) inserting after paragraph (1) the following:

6           “(2) sales or use taxes for domestic or foreign  
7 goods or services acquired through electronic com-  
8 merce; and”.

9 **SEC. 2. SENSE OF THE SENATE.**

10         It is the sense of the Senate that United States rep-  
11 resentatives to the World Trade Organization, and any  
12 other multilateral trade organization of which the United  
13 States is a member, should resolutely advocate that it is  
14 the firm position of the United States that electronic com-  
15 merce conducted via the Internet should not be burdened  
16 by national or local regulation, taxation, or the imposition  
17 of tariffs on such commerce.

○