

S 1453 IS

110th CONGRESS

1st Session

S. 1453

To extend the moratorium on taxes on Internet access and multiple and discriminatory taxes on electronic commerce imposed by the Internet Tax Freedom Act, and for other purposes.

IN THE SENATE OF THE UNITED STATES**May 23, 2007**

Mr. CARPER (for himself, Mr. ALEXANDER, Mrs. FEINSTEIN, Mr. VOINOVICH, and Mr. ENZI) introduced the following bill; which was read twice and referred to the Committee on Commerce, Science, and Transportation

A BILL

To extend the moratorium on taxes on Internet access and multiple and discriminatory taxes on electronic commerce imposed by the Internet Tax Freedom Act, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the `ITFA Extension Act of 2007'.

SEC. 2. FOUR-YEAR EXTENSION OF INTERNET TAX MORATORIUM.

(a) IN GENERAL- Section 1101(a) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking `2007:' and inserting `2011:'.

(b) GRANDFATHERING OF STATES THAT TAX INTERNET ACCESS- Section 1104(a)(2)(A) of such Act is amended by striking `2007.' and inserting `2011.'.

SEC. 3. DEFINITION OF INTERNET ACCESS.

(a) IN GENERAL- Section 1105(5) of the Internet Tax Freedom Act (47 U.S.C. 151 note) is amended to read as follows:

`(5) INTERNET ACCESS- The term `Internet access'--

`(A) means a service that enables users to connect to the Internet to access content, information, or other services offered over the Internet;

` (B) may include incidental services directly related to the provision of the service described in subparagraph (A), such as electronic mail or instant messaging; and

` (C) does not include--

` (i) telecommunications services (as defined in section 3(46) of the Communications Act of 1934 (47 U.S.C. 153(46))), except to the extent such services are purchased, used, or sold by a provider of Internet access to provide Internet access described in subparagraph (A) or (B); or

` (ii) voice service or any other good or service utilizing Internet protocol or any successor protocol, except services described in subparagraph (A) or (B).'

(b) CONFORMING AMENDMENT- The Internet Tax Freedom Act (47 U.S.C. 151 note) is amended by striking section 1108 and redesignating section 1109 as section 1108.

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END