

107TH CONGRESS
1ST SESSION

S. 246

To extend the moratorium on the imposition of taxes on the Internet for an additional 5 years.

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 Transportation

A BILL

To extend the moratorium on the imposition of taxes on the Internet for an additional 5 years.

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. EXTENSION OF MORATORIUM ON IMPOSITION**
4 **OF TAXES ON THE INTERNET.**

5 Section 1101(a) of the Omnibus Consolidated and
6 Emergency Supplemental Appropriations Act, 1999 is
7 amended by striking “3 years” and inserting “8 years”.