



## CrS Report for Congress: Internet Taxation: Issues and Legislation in the 108th Congress: March 8, 2004 - RL31929

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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.The Internet Tax Freedom Act (ITFA), enacted in October 1998 and extended for two years in November 2001, expired on November 1, 2003. The federal moratorium prohibited state and local governments from levying new taxes on Internet access and any multiple or discriminatory taxes on electronic commerce. Taxes on Internet access that were in place before October 1, 1998, were protected by a grandfather clause. The House approved H.R. 49 by voice vote under a suspension of the rules on September 17, 2003. H.R. 49 as passed would permanently extend the moratorium, eliminate the grandfathering protection, and exempt from state and local taxes any form of telecommunications used to provide Internet access. The bill introduced by Representative Cox was replaced by a technical amendment in the Subcommittee on Commercial and Administrative Law and further amended by the Judiciary Committee to provide for neutrality in the tax ban across all modes of Internet access .



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