

112TH CONGRESS  
1ST SESSION

# S. 135

To make the moratorium on Internet access taxes and multiple and discriminatory taxes on electronic commerce permanent.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

Mr. ENSIGN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To make the moratorium on Internet access taxes and multiple and discriminatory taxes on electronic commerce permanent.

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. SHORT TITLE.**

4 This Act may be cited as the “Permanent Internet  
5 Tax Freedom Act of 2011”.

6 **SEC. 2. PERMANENT MORATORIUM ON INTERNET ACCESS**

7 **TAXES AND MULTIPLE AND DISCRIMINATORY**

8 **TAXES ON ELECTRONIC COMMERCE.**

9 (a) IN GENERAL.—Section 1101(a) of the Internet  
10 Tax Freedom Act (47 U.S.C. 151 note) is amended by

1 striking “taxes during the period beginning November 1,  
2 2003, and ending November 1, 2014:” and inserting  
3 “taxes:”.

4 (b) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to taxes imposed after the date  
6 of the enactment of this Act.

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