

114TH CONGRESS  
1ST SESSION

# S. 431

To permanently extend the Internet Tax Freedom Act.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 10, 2015

Mr. THUNE (for himself, Mr. WYDEN, Mr. McCONNELL, Mr. SCHUMER, Ms. AYOTTE, Mrs. MURRAY, Mr. SCOTT, Mrs. SHAHEEN, Mr. CRUZ, Mr. TESTER, Ms. MURKOWSKI, Mr. DONNELLY, Mr. BLUNT, Mr. LEAHY, Mr. RUBIO, Mr. MERKLEY, Mr. CRAPO, Mr. COONS, Mr. HELLER, Mr. MARKEY, Mr. BARRASSO, Mr. PETERS, Mr. PORTMAN, Mr. MORAN, Mr. BURR, Mr. BOOZMAN, Mr. KIRK, Mrs. CAPITO, Mr. DAINES, Mr. VITTER, Mr. GRASSLEY, Mr. ISAKSON, Mr. COATS, Mrs. FISCHER, Mr. ROBERTS, Mr. MCCAIN, Mr. GARDNER, Mr. TOOMEY, Mr. INHOFE, Mr. LEE, Mr. GRAHAM, and Mr. FLAKE) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To permanently extend the Internet Tax Freedom Act.

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 “Internet Tax Freedom  
5 Forever Act”.

6 **SEC. 2. FINDINGS.**

7 Congress makes the following findings:

1           (1) The Internet has continued to drive eco-  
2           nomic growth, productivity and innovation since the  
3           Internet Tax Freedom Act was first enacted in  
4           1998.

5           (2) The Internet promotes a nationwide eco-  
6           nomic environment that facilitates innovation, pro-  
7           motes efficiency, and empowers people to broadly  
8           share their ideas.

9           (3) According to the National Broadband Plan,  
10          cost remains the biggest barrier to consumer  
11          broadband adoption. Keeping Internet access afford-  
12          able promotes consumer access to this critical gate-  
13          way to jobs, education, healthcare, and entrepre-  
14          neurial opportunities, regardless of race, income, or  
15          neighborhood.

16          (4) Small business owners rely heavily on af-  
17          fordable Internet access, providing them with access  
18          to new markets, additional consumers, and an op-  
19          portunity to compete in the global economy.

20          (5) Economists have recognized that excessive  
21          taxation of innovative communications technologies  
22          reduces economic welfare more than taxes on other  
23          sectors of the economy.

24          (6) The provision of affordable access to the  
25          Internet is fundamental to the American economy

1 and access to it must be protected from multiple and  
2 discriminatory taxes at the State and local level.

3 (7) As a massive global network that spans po-  
4 litical boundaries, the Internet is inherently a matter  
5 of interstate and foreign commerce within the juris-  
6 diction of the United States Congress under article  
7 I, section 8, clause 3 of the Constitution of the  
8 United States.

9 **SEC. 3. PERMANENT MORATORIUM ON INTERNET ACCESS**  
10 **TAXES AND MULTIPLE AND DISCRIMINATORY**  
11 **TAXES ON ELECTRONIC COMMERCE.**

12 (a) **IN GENERAL.**—Section 1101(a) of the Internet  
13 Tax Freedom Act (47 U.S.C. 151 note), as amended by  
14 section 624 of the Consolidated and Further Continuing  
15 Appropriations Act, 2015 (Public Law 113–235), is  
16 amended by striking “during the period beginning Novem-  
17 ber 1, 2003, and ending October 1, 2015”.

18 (b) **EFFECTIVE DATE.**—The amendment made by  
19 this section shall apply to taxes imposed after the date  
20 of the enactment of this Act.

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