

# Notices

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This section of the FEDERAL REGISTER contains documents other than rules or proposed rules that are applicable to the public. Notices of hearings and investigations, committee meetings, agency decisions and rulings, delegations of authority, filing of petitions and applications and agency statements of organization and functions are examples of documents appearing in this section.

## ADVISORY COMMISSION ON ELECTRONIC COMMERCE

### Requests for Written Comment

The Advisory Commission on Electronic Commerce (the Commission) was established by Pub. L. 105-277 to conduct a thorough study of federal, state, local and international taxation and tariff treatment of transactions using the Internet and Internet access and other comparable intrastate, interstate or international sales activities. The Commission is to report its findings and recommendations to the Congress no later than April 21, 2000. Notice is hereby given that the Commission requests the submission of written comments from interested persons or organizations with respect to its mandates. These comments must be prepared in conformity with the guidelines set out below. Potential contributors should be aware of two deadlines. The deadline for receipt of documents to be available to the Commission for its September 14-15 meeting is September 1, 1999. Other submissions should be received as soon as possible, but no later than November 15, 1999. The Commission's Web site, [www.ecommercecommission.org](http://www.ecommercecommission.org), will contain the latest information about meeting agendas and any written submission guideline updates.

The Commission may study the following issues:

- Barriers imposed in foreign markets on U.S. property, goods, services or information engaged in E-commerce and on United States providers of telecommunications services;
- How the imposition of such barriers affects U.S. consumers, the competitiveness of U.S. businesses in foreign markets and the growth of the Internet;
- The collection and administration of consumption taxes on E-Commerce in the U.S. and abroad, the impact this has on the global economy and the

relationship between the collection and administration of such taxes when using the Internet or not using the Internet;

- The impact of the Internet and Internet access (particularly voice transmission) on the revenue base for taxes imposed under section 4251 of the Internal Revenue Code of 1986;
  1. Model state legislation that:
    1. Provides uniform definitions of categories of property, goods, service or information subject to or exempt from sales and use taxes;
    2. Ensures that Internet access services, online services, and communications and transactions using Internet, Internet access service, or online services are treated in a tax and technology neutral manner relative to other forms of remote sales;
  - The effects of taxation (or absence of) on all interstate sales transactions, including those using the Internet, on retail businesses and on state and local governments. This examination may include a review of purchases from out-of-state sellers; and
  - The ways to simplify federal, state and local taxes imposed on the provision of telecommunications services.

### The Commission Must Adhere to These Other Parameters

- The Commission is not authorized to examine any fees or charges imposed by the Federal Communications Commission or states related to the following:
  1. Obligations under the Communications Act of 1934 (47 U.S.C. 151 et seq.);
  2. The implementation of the Telecommunications Act of 1996 (or amendments made by the Act);
    - The Commission "shall, to the extent possible, ensure that its work does not undermine the efforts of the National Tax Association Communications and Electronic Commerce Tax Project."

### Written Submissions

Interested persons are invited to provide comments in writing to the Commission. Written comments should be related to the Commission's mandate. All those persons submitting comments should be aware that such comments will be available for public inspection. The following guidelines should be followed for written comments that will be considered by the Commission:

- All written comments and any accompanying exhibits must be typed in double-space.

- One version of all written comments should be sent electronically to [comments@ecommercecommission.org](mailto:comments@ecommercecommission.org). Thirty (30) hard copies of all written comments should be sent to: Advisory Commission on Electronic Commerce, 3401 North Fairfax Drive, Arlington, VA 22201-4498.

- Comments must contain the name, address, phone number and e-mail address (if available) and capacity of the person submitting the comments, as well as the names of any clients or persons or organizations for which the comments are submitted.

- For those comments exceeding two pages in length an executive summary must accompany the submission. The executive summary should not exceed two (2) pages in length.

For further information, contact the Advisory Commission on Electronic Commerce, 3401 North Fairfax Drive, Arlington, VA 22201-4498, (703) 993-8049.

**Heather Rosenker,**

*Executive Director.*

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## ADVISORY COMMISSION ON ELECTRONIC COMMERCE

### Meetings

The Advisory Commission on Electronic Commerce was established by Public Law 105-277 to conduct a thorough study of federal, state, local and international taxation and tariff treatment of transactions using the Internet and Internet access and other comparable intrastate, interstate or international sales activities. The Commission is to report its findings and recommendations to the Congress no later than April 21, 2000. Notice is hereby given, that the Advisory Commission on Electronic Commerce will hold meetings on September 14, 1999, from 4:30 p.m. to 5:30 p.m. at the Millennium Hotel, 145 West 44th Street, New York, New York and on September 15, 1999, from 9:30 a.m. to 5:00 p.m. at the Digital Sandbox, 55 Broad St., New York, New York. The meetings of the Commission shall be open to the public.