

114TH CONGRESS  
1ST SESSION

# H. R. 235

To permanently extend the Internet Tax Freedom Act.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2015

Mr. GOODLATTE (for himself, Ms. ESHOO, Mr. CHABOT, Mr. COHEN, and Mr. MARINO) introduced the following bill; which was referred to the Committee on the Judiciary

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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 “Permanent Internet  
5 Tax Freedom Act”.

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 “during the period beginning November 1, 2003,  
2 and ending October 1, 2015”.

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

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