



## Crs Report for Congress: Internet Taxation: Issues and Legislation: February 3, 2005 - 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 a permanent moratorium, H.R. 49, on September 17, 2003. H.R. 49 as passed would have (1) permanently extended the moratorium; (2) eliminated the grandfathering protections, and (3) exempted from state and local taxes any form of telecommunications used to provide Internet access. The Congressional Budget Office (CBO) found that H.R. 49 would have imposed an intergovernmental mandate because existing taxes would not be granted grandfathering protection. The Bush Administration supported permanent extension of the moratorium. The Senate approved a temporary extension of the moratorium, S. 150, on April 29, 2004. S. 150 (1) extended the moratorium for four years, from November 1, 2003, through November 1, 2007; (2) expanded the...



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