

## S 1542

### Internet Tax Moratorium and Equity Act

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Science, Technology, Communications

**Introduced:** Oct 11, 2001

**Current Status:** Read twice and referred to the Committee on Commerce, Science, and Transportation.

**Latest Action:** Read twice and referred to the Committee on Commerce, Science, and Transportation. (Oct 11, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/1542>

### Sponsor

**Name:** Sen. Enzi, Michael B. [R-WY]

**Party:** Republican • **State:** WY • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Commerce, Science, and Transportation Committee	Senate	Referred To	Oct 12, 2001

### Subjects & Policy Tags

#### Policy Area:

Science, Technology, Communications

### Related Bills

*No related bills are listed.*

### Summary (as of Oct 11, 2001)

Internet Tax Moratorium and Equity Act - Amends the Internet Tax Freedom Act to extend: (1) permanently provisions which prohibit a State or political subdivision from imposing taxes on Internet access, unless such tax was generally imposed and actually enforced prior to October 1, 1998; and (2) until December 31, 2005, the State or political subdivision prohibition on multiple or discriminatory taxes on electronic commerce.

Expresses the sense of the Congress that: (1) States and localities should work together to develop a uniform streamlined sales and use tax system that addresses remote sales; and (2) a study should be commissioned to determine seller costs of collecting and remitting State and local sales and use taxes from remote sales.

Authorizes States to enter into an Interstate Sales and Use Tax Compact which shall describe a uniform, streamlined sales and use tax system consistent with the above system.

## Actions Timeline

---

- **Oct 11, 2001:** Introduced in Senate
- **Oct 11, 2001:** Sponsor introductory remarks on measure. (CR S10652-10653)
- **Oct 11, 2001:** Read twice and referred to the Committee on Commerce, Science, and Transportation.