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Internet Tax Nondiscrimination Act

Congress: 107 (2001–2003, Ended)

Chamber: Senate

Policy Area: Science, Technology, Communications

Introduced: Feb 8, 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. (Feb 8, 2001)

Official Text: https://www.congress.gov/bill/107th-congress/senate-bill/288

Sponsor

Name: Sen. Wyden, Ron [D-OR]

Party: Democratic • State: OR • Chamber: Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Leahy, Patrick J. [D-VT]	D · VT		Feb 8, 2001
Sen. Burns, Conrad R. [R-MT]	R · MT		Mar 30, 2001
Sen. Warner, John [R-VA]	R · VA		Apr 4, 2001

Committee Activity

Committee	Chamber	Activity	Date
Commerce, Science, and Transportation Committee	Senate	Referred To	Feb 8, 2001

Subjects & Policy Tags

Policy Area:

Science, Technology, Communications

Related Bills

Bill	Relationship	Last Action
107 HR 1552	Related bill	Nov 28, 2001: Became Public Law No: 107-75.

Summary (as of Feb 8, 2001)

Internet Tax Nondiscrimination Act - Amends the Internet Tax Freedom Act to prohibit a State or political subdivision from imposing: (1) taxes on Internet access; and (2) during the period beginning on October 1, 1998, and ending on December 31, 2006, multiple or discriminatory taxes on electronic commerce.

Expresses the sense of Congress that elements of a State law providing for a simplified sales and use tax system for remote sales should include, among other things: (1) a centralized, one-stop, multi-State registration system for sellers; (2) uniform definitions for goods or services that are included in the tax base; (3) uniform and simple rules for attributing transactions to particular taxing jurisdictions; (4) uniform procedures for the certification of software that sellers rely on to determine State and local use tax rates and taxability; and (5) uniform electronic filing and remittance methods.

Prohibits a State requiring a seller who lacks nexus with, or a tax obligation to, the State from collecting or remitting sales or use taxes on any sales in that State until Congress provides such authority to the States by a specified joint resolution.

Actions Timeline

- **Feb 8, 2001:** Introduced in Senate
- **Feb 8, 2001:** Read twice and referred to the Committee on Commerce, Science, and Transportation.