

S 150

Internet Tax Nondiscrimination Act

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 13, 2003

Current Status: Became Public Law No: 108-435.

Latest Action: Became Public Law No: 108-435. (Dec 3, 2004)

Law: 108-435 (Enacted Dec 3, 2004)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/150

Sponsor

Name: Sen. Allen, George [R-VA]

Party: Republican • State: VA • Chamber: Senate

Cosponsors (11 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Gregg, Judd [R-NH]	R · NH		Feb 6, 2003
Sen. Burns, Conrad R. [R-MT]	R · MT		Feb 10, 2003
Sen. Ensign, John [R-NV]	R · NV		Feb 24, 2003
Sen. Bunning, Jim [R-KY]	R · KY		Feb 27, 2003
Sen. Sununu, John E. [R-NH]	R · NH		Mar 5, 2003
Sen. Warner, John [R-VA]	R · VA		Mar 6, 2003
Sen. Miller, Zell [D-GA]	D · GA		Mar 11, 2003
Sen. Bayh, Evan [D-IN]	D · IN		Jul 31, 2003
Sen. Brownback, Sam [R-KS]	R · KS		Jul 31, 2003
Sen. Smith, Gordon H. [R-OR]	R · OR		Jul 31, 2003
Sen. Leahy, Patrick J. [D-VT]	D · VT		Oct 24, 2003

Committee Activity

Committee	Chamber	Activity	Date
Commerce, Science, and Transportation Committee	Senate	Reported By	Sep 29, 2003
Finance Committee	Senate	Discharged From	Oct 30, 2003

Subjects & Policy Tags

Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
108 SCONRES 146	Related bill	<b>Nov 19, 2004:</b> Motion to reconsider laid on the table Agreed to without objection.
108 HR 49	Related bill	<b>Sep 18, 2003:</b> Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 283.

## Summary (as of Dec 3, 2004)

Internet Tax Nondiscrimination Act - (Sec. 2) Amends the Internet Tax Freedom Act to extend the ban on State taxation of Internet access and on multiple or discriminatory taxes on electronic commerce until November 1, 2007.

Changes the definition of "tax on Internet access" to: (1) mean a tax on Internet access regardless of whether such tax is imposed on a provider of Internet access or a buyer of Internet access and regardless of the terminology used to describe the tax; and (2) exclude a tax levied upon or measured by net income, capital stock, net worth, or property value.

Changes the definition of "Internet access service" to exclude telecommunications services (current law), except to the extent such services are purchased, used, or sold by an Internet access provider to provide Internet access.

(Sec. 3) Extends: (1) through November 1, 2007, the Internet access taxing authority of States that had a tax on Internet access prior to October 1, 1998; and (2) through November 1, 2005, the Internet access taxing authority of States that had a tax on Internet access as of November 1, 2003.

Terminates after November 1, 2006, the authority of a State to tax Internet access with respect to a State telecommunications service tax: (1) enacted by State law on or after October 1, 1991, and imposing a tax on telecommunications service; and (2) applied to Internet access through administrative code or regulation issued on or after December 1, 2002.

(Sec. 4) Permits subjecting Internet access charges to taxation if they are aggregated with telecommunications service charges and the provider cannot identify them from regular business records.

(Sec. 5) Specifies that nothing in this Act shall prevent the imposition of fees to preserve and advance Federal universal service (or similar State programs) or 911 or E-911 services.

(Sec. 6) Specifies that nothing in this Act shall be construed to affect any Federal or state regulatory proceeding that is not related to taxation or the imposition of a tax on a charge for voice or similar service utilizing Internet Protocol or any successor protocol (except for services that are incidental to Internet access, such as voice-capable e-mail or instant messaging).

(Sec. 6A) Exempts the State of Texas, or its political subdivisions, from the Internet tax moratorium with respect to the imposition or collection of the Texas municipal access line fee.

(Sec. 7) Directs the Comptroller General to study and report to specified congressional committees on the impact of the Internet tax moratorium on State and local government revenues and on the deployment and adoption of broadband technologies for Internet access throughout the United States.

## Actions Timeline

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- **Dec 3, 2004:** Signed by President.
- **Dec 3, 2004:** Signed by President.
- **Dec 3, 2004:** Became Public Law No: 108-435.
- **Dec 3, 2004:** Became Public Law No: 108-435.
- **Nov 29, 2004:** Presented to President.
- **Nov 29, 2004:** Presented to President.
- **Nov 19, 2004:** Mr. Sensenbrenner moved to suspend the rules and pass the bill.
- **Nov 19, 2004:** Considered under suspension of the rules. (consideration: CR H10025-10029)
- **Nov 19, 2004:** DEBATE - The House proceeded with forty minutes of debate on S. 150.
- **Nov 19, 2004:** Passed/agreed to in House: On motion to suspend the rules and pass the bill Agreed to by voice vote.(text: CR H10025-10026)
- **Nov 19, 2004:** On motion to suspend the rules and pass the bill Agreed to by voice vote. (text: CR H10025-10026)
- **Nov 19, 2004:** Motion to reconsider laid on the table Agreed to without objection.
- **Nov 19, 2004:** Pursuant to the provisions of S. Con. Res. 146, enrollment corrections on S. 150 have been made.
- **Apr 30, 2004:** Message on Senate action sent to the House.
- **Apr 30, 2004:** Received in the House.
- **Apr 30, 2004:** Held at the desk.
- **Apr 29, 2004:** Considered by Senate. (consideration: CR S4635-4647, S4651, S4655-4656, S4657-4659, S4661-4670)
- **Apr 29, 2004:** Passed/agreed to in Senate: Passed Senate with an amendment by Yea-Nay Vote. 93 - 3. Record Vote Number: 77.(text: CR S4669-4670)
- **Apr 29, 2004:** Passed Senate with an amendment by Yea-Nay Vote. 93 - 3. Record Vote Number: 77. (text: CR S4669-4670)
- **Apr 28, 2004:** Considered by Senate. (consideration: CR S4453-4466, S4474, S4483-4484)
- **Apr 27, 2004:** Motion to proceed to measure considered in Senate. (consideration: CR S4390-4396, S4397-4422)
- **Apr 27, 2004:** Motion to proceed to consideration of measure agreed to in Senate by Unanimous Consent.
- **Apr 27, 2004:** Measure laid before Senate by motion. (consideration: CR S4402)
- **Apr 26, 2004:** Motion to proceed to measure considered in Senate. (consideration: CR S4345-4362, S4363-4367)
- **Apr 26, 2004:** Cloture on the motion to proceed invoked in Senate by Yea-Nay Vote. 74 - 11. Record Vote Number: 71. (consideration: CR S4361; text: CR S4361)
- **Apr 22, 2004:** Motion to proceed to consideration of measure made in Senate. (consideration: CR S4333)
- **Apr 22, 2004:** Cloture motion on the motion to proceed presented in Senate.
- **Nov 11, 2003:** Returned to the Calendar. when the motion to proceed to H.R. 2861 was agreed to. Calendar No. 353.
- **Nov 7, 2003:** Considered by Senate. (consideration: CR S14228-14244)
- **Nov 6, 2003:** Measure laid before Senate by unanimous consent. (consideration: CR S14156-14173; text of measure as reported in Senate: CR S14156-14157)
- **Nov 6, 2003:** The committee substitute agreed to by Unanimous Consent.
- **Nov 3, 2003:** Sponsor introductory remarks on measure. (CR S13791-13793)
- **Oct 29, 2003:** Senate Committee on Finance discharged. pursuant to the order of September 23, 2003.
- **Oct 29, 2003:** Senate Committee on Finance discharged. pursuant to the order of September 23, 2003.
- **Oct 29, 2003:** Placed on Senate Legislative Calendar under General Orders. Calendar No. 353.
- **Sep 29, 2003:** Committee on Commerce, Science, and Transportation. Reported by Senator McCain with an amendment in the nature of a substitute. With written report No. 108-155.
- **Sep 29, 2003:** Committee on Commerce, Science, and Transportation. Reported by Senator McCain with an amendment in the nature of a substitute. With written report No. 108-155.
- **Sep 29, 2003:** Referred to the Committee on Finance for a period not to exceed thirty calendar days with instructions to report or be discharged pursuant to the order of September 23, 2003.
- **Jul 31, 2003:** Committee on Commerce, Science, and Transportation. Ordered to be reported with an amendment in the nature of a substitute favorably.
- **Jan 13, 2003:** Introduced in Senate
- **Jan 13, 2003:** Sponsor introductory remarks on measure. (CR S236)
- **Jan 13, 2003:** Read twice and referred to the Committee on Commerce, Science, and Transportation. (text of measure

as introduced: CR S236)