

S 2084

Internet Tax Ban Extension and Improvement Act

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 12, 2004

Current Status: Read twice and referred to the Committee on Commerce, Science, and Transportation. (text of measure

Latest Action: Read twice and referred to the Committee on Commerce, Science, and Transportation. (text of measure as introduced: CR S1294-1295) (Feb 12, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/2084>

Sponsor

Name: Sen. Alexander, Lamar [R-TN]

Party: Republican • State: TN • Chamber: Senate

Cosponsors (11 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Carper, Thomas R. [D-DE]	D · DE		Feb 12, 2004
Sen. Dorgan, Byron L. [D-ND]	D · ND		Feb 12, 2004
Sen. Feinstein, Dianne [D-CA]	D · CA		Feb 12, 2004
Sen. Graham, Bob [D-FL]	D · FL		Feb 12, 2004
Sen. Hollings, Ernest F. [D-SC]	D · SC		Feb 12, 2004
Sen. Hutchison, Kay Bailey [R-TX]	R · TX		Feb 12, 2004
Sen. Inouye, Daniel K. [D-HI]	D · HI		Feb 12, 2004
Sen. Lautenberg, Frank R. [D-NJ]	D · NJ		Feb 12, 2004
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Feb 12, 2004
Sen. Voinovich, George V. [R-OH]	R · OH		Feb 12, 2004
Sen. Durbin, Richard J. [D-IL]	D · IL		Feb 26, 2004

Committee Activity

Committee	Chamber	Activity	Date
Commerce, Science, and Transportation Committee	Senate	Referred To	Feb 12, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Internet Tax Ban Extension and Improvement Act - 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, 2005.

Makes such tax ban inapplicable to a tax on Internet access that was generally imposed and enforced prior to October 1, 1998, if, before that date, the tax was authorized by statute and either: (1) a provider of Internet access services had a reasonable opportunity to know that an agency has interpreted and applied such tax to Internet access services; or (2) a State or political subdivision generally collected such tax on charges for Internet access. Applies the same rule for a tax on Internet access that was generally imposed and enforced as of November 1, 2003.

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 connect a purchaser of Internet access to the Internet access provider. 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.

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.

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## Actions Timeline

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