

## HR 3678

### Internet Tax Freedom Act Amendments Act of 2007

**Congress:** 110 (2007–2009, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 27, 2007

**Current Status:** Became Public Law No: 110-108.

**Latest Action:** Became Public Law No: 110-108. (Oct 31, 2007)

**Law:** 110-108 (Enacted Oct 31, 2007)

**Official Text:** <https://www.congress.gov/bill/110th-congress/house-bill/3678>

### Sponsor

**Name:** Rep. Conyers, John, Jr. [D-MI-14]

**Party:** Democratic • **State:** MI • **Chamber:** House

### Cosponsors (6 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Boucher, Rick [D-VA-9]	D · VA		Sep 27, 2007
Rep. Cannon, Chris [R-UT-3]	R · UT		Sep 27, 2007
Rep. Issa, Darrell E. [R-CA-49]	R · CA		Sep 27, 2007
Rep. Sánchez, Linda T. [D-CA-39]	D · CA		Sep 27, 2007
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	R · WI		Sep 27, 2007
Rep. Watt, Melvin L. [D-NC-12]	D · NC		Sep 27, 2007

### Committee Activity

Committee	Chamber	Activity	Date
Judiciary Committee	House	Reported By	Oct 13, 2007

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
110 S 2128	Related bill	Oct 3, 2007: Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 401.
110 S 1453	Related bill	May 23, 2007: Read twice and referred to the Committee on Commerce, Science, and Transportation.

**(This measure has not been amended since it was passed by the Senate on October 25, 2007. The summary of that version is repeated here.)**

Internet Tax Freedom Act Amendments Act of 2007 - Amends the Internet Tax Freedom Act to extend until November 1, 2014, the moratorium on state and local taxation of Internet access and electronic commerce (moratorium) and the exemption from such moratorium for states with previously enacted Internet tax laws (grandfathering provisions).

Redefines, effective November 1, 2003, "Internet access" to prevent certain states from claiming an expanded exemption under the Internet Tax Nondiscrimination Act from the moratorium. Delays the application of such redefinition until June 30, 2008, for a state or local tax on Internet access that is: (1) generally imposed and actually enforced on telecommunication services; or (2) the subject of litigation instituted in a state court prior to July 1, 2007.

Expands the term "Internet access" to include related communication services (e.g., emails and instant messaging). Redefines "telecommunications" to include unregulated non-utility telecommunications (e.g., cable services).

Provides for a specific exception to the moratorium for certain state business taxes enacted between June 20, 2005, and before November 1, 2007, that do not discriminate against providers of communication services, Internet access, or telecommunications.

Repeals the exception from the moratorium for taxing Voice over Internet Protocol (VoIP).

Renders inapplicable the grandfather provisions of the Internet Tax Freedom Act for states that repealed or nullified their tax laws on Internet access more than 24 months prior to the enactment of this Act.

Makes the amendments made by this Act effective November 1, 2007.

## Actions Timeline

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- **Oct 31, 2007:** Signed by President.
- **Oct 31, 2007:** Became Public Law No: 110-108.
- **Oct 30, 2007:** Ms. Sanchez, Linda T. moved that the House suspend the rules agree to the Senate amendment. (consideration: CR H12160-12164, H12168-12169)
- **Oct 30, 2007:** DEBATE - The House proceeded with forty minutes of debate on the motion to suspend the rules and agree to the Senate amendment to H.R. 3678.
- **Oct 30, 2007:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the chair announced that further proceedings on the motion would be postponed.
- **Oct 30, 2007:** Resolving differences -- House actions: On motion that the House suspend the rules and agree to the Senate amendment Agreed to by the Yeas and Nays (2/3 required): 402 - 0 (Roll No. 1014). (text as House agreed to Senate amendment: CR H12160-12161)
- **Oct 30, 2007:** On motion that the House suspend the rules and agree to the Senate amendment Agreed to by the Yeas and Nays (2/3 required): 402 - 0 (Roll No. 1014). (text as House agreed to Senate amendment: CR H12160-12161)
- **Oct 30, 2007:** Motion to reconsider laid on the table Agreed to without objection.
- **Oct 30, 2007:** Cleared for White House.
- **Oct 30, 2007:** Presented to President.
- **Oct 26, 2007:** Message on Senate action sent to the House.
- **Oct 25, 2007:** Measure laid before Senate by unanimous consent. (consideration: CR S13429-13430)
- **Oct 25, 2007:** Passed/agreed to in Senate: Passed Senate with an amendment by Unanimous Consent.
- **Oct 25, 2007:** Passed Senate with an amendment by Unanimous Consent.
- **Oct 18, 2007:** Read the second time. Placed on Senate Legislative Calendar under General Orders. Calendar No. 429.
- **Oct 17, 2007:** Received in the Senate. Read the first time. Placed on Senate Legislative Calendar under Read the First Time.
- **Oct 16, 2007:** Mr. Watt moved to suspend the rules and pass the bill, as amended.
- **Oct 16, 2007:** Considered under suspension of the rules. (consideration: CR H11567-11573)
- **Oct 16, 2007:** DEBATE - The House proceeded with forty minutes of debate on H.R. 3678.
- **Oct 16, 2007:** At the conclusion of debate, the Yeas and Nays were demanded and ordered. Pursuant to the provisions of clause 8, rule XX, the Chair announced that further proceedings on the motion would be postponed.
- **Oct 16, 2007:** Considered as unfinished business. (consideration: CR H11575-11576)
- **Oct 16, 2007:** Passed/agreed to in House: On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 405 - 2 (Roll no. 968). (text: CR H11567-11568)
- **Oct 16, 2007:** On motion to suspend the rules and pass the bill, as amended Agreed to by the Yeas and Nays: (2/3 required): 405 - 2 (Roll no. 968). (text: CR H11567-11568)
- **Oct 16, 2007:** Motion to reconsider laid on the table Agreed to without objection.
- **Oct 12, 2007:** Reported (Amended) by the Committee on Judiciary. H. Rept. 110-372.
- **Oct 12, 2007:** Placed on the Union Calendar, Calendar No. 230.
- **Oct 10, 2007:** Committee Consideration and Mark-up Session Held.
- **Oct 10, 2007:** Ordered to be Reported (Amended) by the Yeas and Nays: 38 - 0.
- **Sep 27, 2007:** Introduced in House
- **Sep 27, 2007:** Sponsor introductory remarks on measure. (CR E2001)
- **Sep 27, 2007:** Referred to the House Committee on the Judiciary.