

105TH CONGRESS
2^D SESSION

H. R. 4105

AN ACT

To establish a national policy against State and local interference with interstate commerce on the Internet, to exercise congressional jurisdiction over interstate commerce by establishing a moratorium on the imposition of exactions that would interfere with the free flow of commerce via the Internet, to establish a national policy against Federal and State regulation of Internet access and online services, and for other purposes.

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1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Internet Tax Freedom
 5 Act”.

6 **SEC. 2. MORATORIUM ON CERTAIN TAXES.**

7 (a) AMENDMENT.—Title 4 of the United States Code
 8 is amended by adding at the end the following:

9 **“CHAPTER 6—MORATORIUM ON CERTAIN TAXES**

“Sec.

“151. Moratorium.

“152. Advisory commission on electronic commerce.

“153. Legislative recommendations.

“154. Expedited consideration of legislative recommendations.

“155. Definitions.

10 **“§ 151. Moratorium**

11 “(a) MORATORIUM.—For a period of 3 years follow-
 12 ing the date of the enactment of this chapter, neither any
 13 State, nor any political subdivision thereof, shall impose,
 14 assess, collect, or attempt to collect—

15 “(1) taxes on Internet access;

16 “(2) bit taxes; or

17 “(3) multiple or discriminatory taxes on elec-
 18 tronic commerce.

19 “(b) EXCEPTION TO MORATORIUM.—(1) Subject to
 20 paragraph (2), the moratorium in subsection (a)(1) shall
 21 not apply to the following taxes (as applicable), as in effect

1 on the date of the enactment of this chapter, on Internet
2 access:

3 “(A) STATE OF CONNECTICUT.—Section 12–
4 407(2)(i)(A) of the General Statutes of Connecticut.

5 “(B) STATE OF WISCONSIN.—Section
6 77.52(2)(a)5 of the Wisconsin Statutes (1995–96).

7 “(C) STATE OF IOWA.—Section 422.43(1) of
8 the Code of Iowa (1997).

9 “(D) STATE OF NORTH DAKOTA.—North Da-
10 kota Century Code 57–39.2 and 57–34.

11 “(E) STATE OF SOUTH DAKOTA.—South Da-
12 kota Codified Law Annotated 10–45–5.

13 “(F) STATE OF NEW MEXICO.—New Mexico
14 Statutes Annotated 7–9–3.

15 “(G) STATE OF TENNESSEE.—Tennessee Code
16 Annotated 67–6–221, 67–6–102(23)(iii), and 67–6–
17 702(g).

18 “(H) STATE OF OHIO.—Chapter 5739 of the
19 Ohio Revised Code.

20 “(2)(A) Paragraph (1) shall apply with respect to a
21 tax referred to in such paragraph only if the referenced
22 State enacts, during the 1–year period beginning on the
23 date of the enactment of this chapter, a law to expressly
24 affirm that such tax is imposed on Internet access.

1 “(B) A State that satisfies the requirement specified
2 in subparagraph (A) shall be deemed to have satisfied
3 such requirement immediately after the enactment of this
4 chapter, except that such State may not impute penalties
5 or interest on any tax accrued during the period beginning
6 on the date of the enactment of this Act and ending on
7 the date such State satisfies such requirement.

8 “(c) APPLICATION OF MORATORIUM.—Subsection (a)
9 shall not apply with respect to the provision of Internet
10 access that is offered for sale as part of a package of serv-
11 ices that includes services other than Internet access, un-
12 less the service provider separately states that portion of
13 the billing that applies to such services on the user’s bill.

14 **“§ 152. Advisory Commission on Electronic Com-**
15 **merce**

16 “(a) ESTABLISHMENT OF COMMISSION.—There is es-
17 tablished a temporary commission to be known as the Ad-
18 visory Commission on Electronic Commerce (in this chap-
19 ter referred to as the ‘Commission’). The Commission
20 shall—

21 “(1) be composed of 31 members appointed in
22 accordance with subsection (b), including the chair-
23 person who shall be selected by the members of the
24 Commission from among individuals specified in
25 subsection (b); and

1 “(2) conduct its business in accordance with the
2 provisions of this chapter.

3 “(b) MEMBERSHIP.—

4 “(1) IN GENERAL.—The Commissioners shall
5 serve for the life of the Commission. The member-
6 ship of the Commission shall be as follows:

7 “(A) Three representatives from the Fed-
8 eral Government comprised of the Attorney
9 General, the Secretary of Commerce, and the
10 Secretary of the Treasury, or their respective
11 representatives.

12 “(B) Fourteen representatives from State,
13 local, and county governments comprised of: (i)
14 two representatives each from the National
15 Governors’ Association, the National Con-
16 ference of State Legislatures, the Council of
17 State Governments, the National Association of
18 Counties, the National League of Cities, and
19 the United States Conferences of Mayors; and
20 (ii) one representative each from the Inter-
21 national City/County Management Association
22 and the American Legislative Exchange Coun-
23 cil.

24 “(C) Fourteen representatives of taxpayers
25 and business—

1 “(i) seven of whom shall be appointed
2 jointly by the Speaker of the House of
3 Representatives and the majority leader of
4 the Senate, of whom three shall be individ-
5 uals employed by or affiliated with persons
6 engaged in providing Internet access or
7 communications or transactions that use
8 the Internet, three shall be individuals em-
9 ployed by or affiliated with persons en-
10 gaged in electronic commerce (including at
11 least one who is employed by or affiliated
12 with a person also engaged in mail order
13 commerce), and one shall be an individual
14 employed by or affiliated with a person en-
15 gaged in software publishing; and

16 “(ii) seven of whom shall be appointed
17 jointly by the minority leader of the House
18 of Representatives and the minority leader
19 of the Senate, of whom three shall be indi-
20 viduals employed by or affiliated with per-
21 sons engaged in providing Internet access
22 or communications or transactions that use
23 the Internet, three shall be individuals em-
24 ployed by or affiliated with persons en-
25 gaged in electronic commerce (including at

1 least one who is employed by or affiliated
2 with a person also engaged in mail order
3 commerce), and one shall be an individual
4 employed by or affiliated with a person en-
5 gaged in software publishing.

6 “(2) APPOINTMENTS.—Appointments to the
7 Commission shall be made not later than 45 days
8 after the date of enactment of this chapter. The
9 chairperson shall be selected not later than 60 days
10 after the date of the enactment of this chapter.

11 “(c) ACCEPTANCE OF GIFTS AND GRANTS.—The
12 Commission may accept, use, and dispose of gifts or
13 grants of services or property, both real and personal, for
14 purposes of aiding or facilitating the work of the Commis-
15 sion. Gifts or grants not used at the expiration of the
16 Commission shall be returned to the donor or grantor.

17 “(d) OTHER RESOURCES.—The Commission shall
18 have reasonable access to materials, resources, data, and
19 other information from the Department of Justice, the
20 Department of Commerce, and the Department of the
21 Treasury. The Commission shall also have reasonable ac-
22 cess to use the facilities of the Department of Justice, the
23 Department of Commerce, and the Department of the
24 Treasury for purposes of conducting meetings.

1 “(e) SUNSET.—The existence of the Commission
2 shall terminate—

3 “(1) when the last of the committees of juris-
4 diction referred to in section 154 concludes consider-
5 ation of the legislation proposed under section 153;
6 or

7 “(2) 3 years after the date of the enactment of
8 this chapter,
9 whichever occurs first.

10 “(f) RULES OF THE COMMISSION.—

11 “(1) Sixteen members of the Commission shall
12 constitute a quorum for conducting the business of
13 the Commission.

14 “(2) Any meetings held by the Commission
15 shall be duly noticed at least 14 days in advance and
16 shall be open to the public.

17 “(3) The Commission may adopt other rules as
18 needed.

19 “(g) DUTIES OF THE COMMISSION.—The duties of
20 the Commission, to be carried out in consultation with the
21 National Tax Association Communications and Electronic
22 Commerce Tax Project, and other interested persons, may
23 include—

1 “(1) conducting a thorough study of State and
2 local taxation of transactions using the Internet and
3 Internet access;

4 “(2) examining the collection and administra-
5 tion of consumption taxes on remote commerce in
6 other countries and the United States, and the im-
7 pact of such collection on the global economy;

8 “(3) examining the advantages and disadvan-
9 tages of authorizing States and local governments to
10 require remote sellers to collect and remit sales and
11 use taxes;

12 “(4) proposing a uniform system of definitions
13 of remote and electronic commerce that may be sub-
14 ject to sales and use tax within each State;

15 “(5) examining model State legislation relating
16 to taxation of transactions using the Internet and
17 Internet access, including uniform terminology, defi-
18 nitions of the transactions, services, and other activi-
19 ties that may be subject to State and local taxation,
20 procedural structures and mechanisms applicable to
21 such taxation, and a mechanism for the resolution of
22 disputes between States regarding matters involving
23 multiple taxation;

24 “(6) examining a simplified system for adminis-
25 tration and collection of sales and use tax for remote

1 commerce, that incorporates all manner of making
2 consumer payments, that would provide for a single
3 statewide sales or use tax rate (which rate may be
4 zero), and would establish a method of distributing
5 to political subdivisions within each State their pro-
6 portionate share of such taxes, including an exam-
7 ination of collection of sales or use tax by small vol-
8 ume remote sellers only in the State of origin;

9 “(7) examining ways to simplify the interstate
10 administration of sales and use tax on remote com-
11 merce, including a review of the need for a single or
12 uniform tax registration, single or uniform tax re-
13 turns, simplified remittance requirements, and sim-
14 plified administrative procedures;

15 “(8) examining the need for an independent
16 third party collection system that would utilize the
17 Internet to further simplify sales and use tax admin-
18 istration and collection;

19 “(9) reviewing the efforts of States to collect
20 sales and use taxes owed on purchases from remote
21 sellers, as well as review the appropriateness of in-
22 creased activities by States to collect sales and use
23 taxes directly from customers of remote sellers;

24 “(10) examining the level of contacts sufficient
25 to permit a State to impose a sales or use tax on

1 remote commerce that would subject a remote seller
2 to collection obligations imposed by the State, in-
3 cluding—

4 “(A) the definition of a level of contacts
5 below which a State may not impose collection
6 obligations on a remote seller;

7 “(B) whether or not such obligations are
8 applied in a nondiscriminatory manner with re-
9 spect to nonremote transactions; and

10 “(C) the impact of such obligation on
11 small business remote sellers;

12 “(11) examining making permanent the tem-
13 porary moratorium described in section 151 with re-
14 spect to Internet access as well as such other taxes
15 that the Commission deems appropriate;

16 “(12) examining ways to simplify State and
17 local taxes imposed on the provision of telecommuni-
18 cations services;

19 “(13) requiring the Commission to hold a pub-
20 lic hearing to provide an opportunity for representa-
21 tives of the general public, taxpayer groups, con-
22 sumer groups, State and local government officials,
23 and tax-supported institutions to testify; and

1 “(14) examining other State and local tax
2 issues that are relevant to the duties of the Commis-
3 sion.

4 “(h) FEDERAL ADVISORY COMMITTEE ACT.—The
5 Federal Advisory Committee Act shall not apply with re-
6 spect to the Commission.

7 **“§ 153. Legislative recommendations**

8 “(a) TRANSMISSION OF PROPOSED LEGISLATION.—
9 Not later than 2 years after the date of the enactment
10 of this chapter, the Commission shall transmit to the
11 President and the Congress proposed legislation reflecting
12 any findings concerning the matters described in such sec-
13 tion.

14 “(b) CONTENTS OF PROPOSED LEGISLATION.—The
15 proposed legislation submitted under subsection (a) by the
16 Commission shall have been agreed to by at least 19 mem-
17 bers of the Commission and may—

18 “(1) define with particularity the level of con-
19 tacts between a State and remote seller that the
20 Commission considers sufficient to permit a State to
21 impose collection obligations on the remote seller
22 and the level of contacts which is not sufficient to
23 impose collection obligations on remote sellers;

24 “(2) provide that if, and only if, a State has
25 adopted a single sales and use tax rate for remote

1 commerce and established a method of distributing
2 to its political subdivisions their proportionate share
3 of such taxes, and adopted simplified procedures for
4 the administration of its sales and use taxes, includ-
5 ing uniform registration, tax returns, remittance re-
6 quirements, and filing procedures, then such State
7 should be authorized to impose on remote sellers a
8 duty to collect sales or use tax on remote commerce;

9 “(3) provide that, effective upon the expiration
10 of a 4-year period beginning on the date of the en-
11 actment of such legislation, a State that does not
12 have in effect a single sales and use tax rate and
13 simplified administrative procedures shall be deemed
14 to have in effect a sales and use tax rate on remote
15 commerce equal to zero, until such time as such
16 State does adopt a single sales and use tax rate and
17 simplified administrative procedures;

18 “(4) include uniform definitions of categories of
19 property, goods, services, or information subject to,
20 or exempt from, sales and use taxes;

21 “(5) make permanent the temporary morato-
22 rium described in section 151 with respect to Inter-
23 net access, as well as such other taxes (including
24 those described in section 151) that the Commission
25 deems appropriate;

1 “(6) provide a mechanism for the resolution of
2 disputes between States regarding matters involving
3 multiple taxation; and

4 “(7) include other provisions that the Commis-
5 sion deems necessary.

6 “(c) RECOMMENDATIONS OF THE PRESIDENT.—Not
7 later than 45 days after the receipt of the Commission’s
8 legislative proposals, the President shall review such pro-
9 posals and submit to the Congress such policy rec-
10 ommendations as the President deems necessary or expe-
11 dient.

12 **“§ 154. Expedited consideration of legislative rec-**
13 **ommendations**

14 “(a) Not later than 90 legislative days after the
15 transmission to the Congress by the Commission of the
16 proposed legislation described in section 153, such legisla-
17 tion shall be considered by the respective committees of
18 jurisdiction within the House of Representatives and the
19 Senate, and, if reported, shall be referred to the proper
20 calendar on the floor of each House for final action.

21 “(b) For purposes of this section, the 90-day period
22 shall be computed by excluding—

23 “(1) the days on which either House is not in
24 session because of an adjournment of more than 3

1 days to a day certain or an adjournment of the Con-
2 gress sine die; and

3 “(2) any Saturday and Sunday, not excluded
4 under paragraph (1), when either House is not in
5 session.

6 **“§ 155. Definitions**

7 “For the purposes of this chapter:

8 “(1) BIT TAX.—The term ‘bit tax’ means any
9 tax on electronic commerce expressly imposed on or
10 measured by the volume of digital information trans-
11 mitted electronically, or the volume of digital infor-
12 mation per unit of time transmitted electronically,
13 but does not include taxes imposed on the provision
14 of telecommunications services.

15 “(2) COMPUTER SERVER.—The term ‘computer
16 server’ means a computer that functions as a cen-
17 tralized provider of information and services to mul-
18 tiple recipients.

19 “(3) DISCRIMINATORY TAX.—The term ‘dis-
20 criminatory tax’ means—

21 “(A) any tax imposed by a State or politi-
22 cal subdivision thereof on electronic commerce
23 that—

24 “(i) is not generally imposed and le-
25 gally collectible by such State or such polit-

1 ical subdivision on transactions involving
2 similar property, goods, services, or infor-
3 mation accomplished through other means;

4 “(ii) is not generally imposed and le-
5 gally collectible at the same rate by such
6 State or such political subdivision on
7 transactions involving similar property,
8 goods, services, or information accom-
9 plished through other means, unless the
10 rate is lower as part of a phase-out of the
11 tax over not more than a 5-year period;

12 “(iii) imposes an obligation to collect
13 or pay the tax on a different person or en-
14 tity than in the case of transactions involv-
15 ing similar property, goods, services, or in-
16 formation accomplished through other
17 means; or

18 “(iv) establishes a classification of
19 Internet access provider for purposes of es-
20 tablishing a higher tax rate to be imposed
21 on such providers than the tax rate gen-
22 erally applied to providers of similar infor-
23 mation services delivered through other
24 means; or

1 “(B) any tax imposed by a State or politi-
2 cal subdivision thereof, if—

3 “(i) the use of a computer server by
4 a remote seller to create or maintain a site
5 on the Internet is considered a factor in
6 determining a remote seller’s tax collection
7 obligation; or

8 “(ii) a provider of Internet access is
9 deemed to be the agent of a remote seller
10 for determining tax collection obligations
11 as a result of—

12 “(I) the display of a remote sell-
13 er’s information or content on the
14 computer server of a provider of
15 Internet access; or

16 “(II) the processing of orders
17 through the computer server of a pro-
18 vider of Internet access.

19 “(4) ELECTRONIC COMMERCE.—The term ‘elec-
20 tronic commerce’ means any transaction conducted
21 over the Internet or through Internet access, com-
22 prising the sale, lease, license, offer, or delivery of
23 property, goods, services, or information, whether or
24 not for consideration, and includes the provision of
25 Internet access.

1 “(5) INFORMATION SERVICES.—The term ‘in-
2 formation services’ has the meaning given such term
3 in section 3(20) of the Communications Act of 1934
4 as amended from time to time.

5 “(6) INTERNET.—The term ‘Internet’ means
6 the combination of computer facilities and electro-
7 magnetic transmission media, and related equipment
8 and software, comprising the interconnected world-
9 wide network of computer networks that employ the
10 Transmission Control Protocol/Internet Protocol, or
11 any predecessor or successor protocol, to transmit
12 information.

13 “(7) INTERNET ACCESS.—The term ‘Internet
14 access’ means a service that enables users to access
15 content, information, electronic mail, or other serv-
16 ices offered over the Internet, and may also include
17 access to proprietary content, information, and other
18 services as part of a package of services offered to
19 consumers. Such term does not include telecommuni-
20 cations services.

21 “(8) MULTIPLE TAX.—The term ‘multiple tax’
22 means:

23 “(A) Any tax that is imposed by one State
24 or political subdivision thereof on the same or
25 essentially the same electronic commerce that is

1 also subject to another tax imposed by another
2 State or political subdivision thereof (whether
3 or not at the same rate or on the same basis),
4 without a credit (for example, a resale exemp-
5 tion certificate) for taxes paid in other jurisdic-
6 tions. The term ‘multiple tax’ shall not include
7 a sales or use tax imposed by a State and 1 or
8 more political subdivisions thereof pursuant to
9 a law referred to in section 151(b)(1) on the
10 same electronic commerce or a tax on persons
11 engaged in electronic commerce which also may
12 have been subject to a sales or use tax thereon.
13 For purposes of this subparagraph, the term
14 ‘sales or use tax’ means a tax that is imposed
15 on or incident to the sale, purchase, storage,
16 consumption, distribution, or other use of tan-
17 gible personal property or services as may be
18 defined by laws imposing such tax and which is
19 measured by the amount of the sales price or
20 other charge for such property or service); or

21 “(B) Any tax on Internet access if the
22 State or political subdivision thereof classifies
23 such Internet access as telecommunications or
24 communications services under State law and
25 such State or political subdivision thereof has

1 also imposed a tax on the purchase or use of
2 the underlying telecommunications services that
3 are used to provide such Internet access with-
4 out allowing a credit for other taxes paid, a sale
5 for resale exemption, or other mechanism for
6 eliminating duplicate taxation.

7 “(9) REMOTE COMMERCE.—The term ‘remote
8 commerce’ means the sale, lease, license, offer, or
9 delivery of property, goods, services, or information
10 by a seller in one State to a purchaser in another
11 State.

12 “(10) REMOTE SELLER.—The term ‘remote
13 seller’ means a person who sells, leases, licenses, of-
14 fers, or delivers property, goods, services, or infor-
15 mation from one State to a purchaser in another
16 State.

17 “(11) STATE.—The term ‘State’ means any of
18 the several States, the District of Columbia, or any
19 territory or possession of the United States.

20 “(12) TAX.—The term ‘tax’ means—

21 “(A) any levy, fee, or charge imposed
22 under governmental authority by any govern-
23 mental entity; or

24 “(B) the imposition of or obligation to col-
25 lect and to remit to a governmental entity any

1 “(b) PRESERVATION OF AUTHORITY.—Nothing in
2 this subsection shall limit or otherwise affect—

3 “(1) the Commission’s or State commissions’
4 implementation of the Telecommunications Act of
5 1996 (Public Law 104–104) or the amendments
6 made by such Act; and

7 “(2) the Commission’s or State commissions’
8 authority to regulate telecommunications carriers
9 that offer Internet access or online services in con-
10 junction with the provision of any telephone toll,
11 telephone exchange, or exchange access services as
12 such terms are defined in title I.

13 “(c) DEFINITIONS.—As used in this section:

14 “(1) INTERNET.—The term ‘Internet’ means
15 the combination of computer facilities and electro-
16 magnetic transmission media, and related equipment
17 and software, comprising the interconnected world-
18 wide network of computer networks that employ the
19 Transmission Control Protocol/Internet Protocol, or
20 any predecessor or successor protocol, to transmit
21 information.

22 “(2) INTERNET ACCESS.—The term ‘Internet
23 access’ means a service that enables users to access
24 content, information, and other services offered over

1 the Internet, but does not mean a telecommuni-
2 cations service.

3 “(3) ONLINE SERVICE.—The term ‘online serv-
4 ice’ means the offering or provision of Internet ac-
5 cess with the provision of other information serv-
6 ices.”.

7 **SEC. 4. FEDERAL REGULATORY FEES.**

8 (a) NO REGULATORY FEES.—Section 9(h) of the
9 Communications Act of 1934 (47 U.S.C. 159(h)) is
10 amended by inserting “; or (3) providers of Internet access
11 or online service” after “(47 CFR Part 97)”.

12 (b) CONFORMING AMENDMENT.—Section 9(h) of the
13 Communications Act of 1934 (47 U.S.C. 159(h)) is
14 amended by striking “or” that appears before “(2)”.

15 (c) DETERMINATION.—Not later than 1 year after
16 the date of the enactment of this Act, the National Tele-
17 communications and Information Administration shall de-
18 termine whether any direct or indirect Federal regulatory
19 fees, other than the fees identified in subsection (a), are
20 imposed on providers of Internet access or online services,
21 and if so, make recommendations to the Congress regard-
22 ing whether such fees should be modified or eliminated.

23 **SEC. 5. REPORT ON FOREIGN COMMERCE.**

24 (a) CONTENTS OF REPORT.—In order to promote
25 electronic commerce, the Secretary of Commerce, in con-

1 sultation with appropriate committees of the Congress,
2 shall undertake an examination of—

3 (1) barriers imposed in foreign markets on
4 United States providers of property, goods, services,
5 or information engaged in electronic commerce and
6 on United States providers of telecommunications
7 services;

8 (2) how the imposition of such barriers will af-
9 fect United States consumers, the competitiveness of
10 United States citizens providing property, goods,
11 service, or information in foreign markets, and the
12 growth and maturing of the Internet; and

13 (3) what measures the Government should pur-
14 sue to foster, promote, and develop electronic com-
15 merce in the United States and in foreign markets.

16 (b) PUBLIC COMMENT.—For purposes of this section,
17 the Secretary of Commerce shall give all interested per-
18 sons an opportunity to comment on the matters identified
19 in subsection (a) through written or oral presentations of
20 data, views, or arguments.

21 (c) TRANSMITTAL TO THE PRESIDENT.—Not later
22 than 18 months after the date of the enactment of this
23 Act, the Secretary of Commerce shall transmit to the
24 President a report containing the results of the examina-
25 tion undertaken in accordance with subsection (a).

1 (d) RECOMMENDATIONS OF THE PRESIDENT.—Not
2 later than 2 years and 45 days after the date of the enact-
3 ment of this Act, the President shall review the report de-
4 scribed in subsection (c) and submit to the appropriate
5 committees of Congress such policy recommendations as
6 the President deems necessary or expedient.

7 **SEC. 6. DECLARATION THAT THE INTERNET SHOULD BE**
8 **FREE OF FOREIGN TARIFFS, TRADE BAR-**
9 **RIERS, AND OTHER RESTRICTIONS.**

10 It is the sense of the Congress that the President
11 should seek bilateral and multilateral agreements to re-
12 move barriers to global electronic commerce, through the
13 World Trade Organization, the Organization for Economic
14 Cooperation and Development, the International Tele-
15 communications Union, the Asia Pacific Economic Co-
16 operation Council, the Free Trade Area of the Americas,
17 and other appropriate international fora. Such agreements
18 should require, inter alia, that the provision of Internet
19 access or online services be free from undue and discrimi-
20 natory regulation by foreign governments and that elec-
21 tronic commercial transactions between United States and
22 foreign providers of property, goods, services, and infor-
23 mation be free from undue and discriminatory regulation,
24 international tariffs, and discriminatory taxation.

1 **SEC. 7. NO EXPANSION OF TAX AUTHORITY.**

2 Nothing in this Act shall be construed to expand the
3 duty of any person to collect or pay taxes beyond that
4 which existed immediately before the date of the enact-
5 ment of this Act.

6 **SEC. 8. PRESERVATION OF AUTHORITY.**

7 Nothing in this Act shall limit or otherwise affect the
8 implementation of the Telecommunications Act of 1996
9 (Public Law 104–104) or the amendments made by such
10 Act.

Passed the House of Representatives June 23, 1998.

Attest:

Clerk.