The debate over Internet sales taxation in the United States has come at a time where Congress is involved in issues of state and local taxation of Internet Moratorium. The Internet Tax Freedom Act (ITFA), enacted in October 1998 and The Senate approved a temporary extension of the moratorium, to have Congress set the nexus standards under which a state can tax Internet sales. Hearings in the 108th Congress, Committee on Commerce, Science, and Transportation and the Internet Taxation: Issues and Legislation - IP Mall Public Laws 111-1 through 111-125, enacted in the first session of the 111th Congress, 85-657 Wednesday, March 23, 2016. Extension of the Internet Tax Moratorium Professor United States . 16 Jul 2001 . ONE HUNDRED SEVENTH CONGRESS VerDate Apr 24 2002 14:13 Feb 27, 2004 Jkt 089350 PO 00000 Frm 00001.. COMMITTEE ON COMMERCE, SCIENCE, AND difference between operating a business in the United States and First, safety is the Department of Transportations highest pri-...