



# State of Alabama Department of Revenue

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## Internet Tax Freedom Act scheduled to expire in December

Montgomery, Oct. 10, 2014 —The federal Internet Tax Freedom Act, 47 U.S.C. 151, Ancillary Laws (“ITFA”) is scheduled to expire on Dec. 11, 2014, in the absence of Congressional action. In light of the distinct possibility that Congress may allow ITFA to expire and then subsequently enact a retroactive extension of the Act, as it has done in the past, the Department of Revenue is hereby advising vendors of Internet access to customers in Alabama that those vendors may continue to treat Internet access charges (as defined in Section 1105 of ITFA) as exempt, until further notice from the department.

Such vendors may also continue to rely on the provisions of Section 1106 of ITFA in taxing charges for bundled services including Internet access. The department anticipates providing further guidance if neither Congress nor the Alabama Legislature takes action to address this subject. Should the department act to revoke the guidance provided in this release, it will do so prospectively and will provide a 60 day notice period before the effective date of the revocation.

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