

Senate Bill 901

Sponsored by Senator G GEORGE (at the request of Russell Walker, FreedomWorks)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Prohibits local government from imposing tax of any type on Internet access or use of Internet access.

A BILL FOR AN ACT

1
2 Relating to the Internet.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. (1) For the purposes of this section, "Internet access" means a service that**
5 **enables users of the service to access content, information, electronic mail or other services**
6 **offered over the Internet. "Internet access" does not include telecommunications or cable**
7 **services.**

8 **(2) A local government, as defined in ORS 174.116, may not impose a tax of any type on**
9 **Internet access or the use of Internet access.**

10 **(3) The prohibition of subsection (2) of this section applies to any charge imposed by a**
11 **local government, as defined by ORS 174.116, for the purpose of generating revenues for**
12 **general governmental purposes, but does not apply to a fee imposed for a specific service**
13 **provided by the local government to the person paying the fee.**
14

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.