

Department of Revenue

Revenue Notice # 08-02: Sales and Use Tax – Internet Access Charges - Revocation of Revenue Notice # 05-01

Public Law No. 110-108 extended from November 2, 2007 through November 1, 2014, the provisions of the *Internet Tax Freedom Act* (“ITFA”) (47 U.S.C. 151), which prohibits state taxation of Internet access. The ITFA, as amended, preempts and governs the issue of nontaxable Internet access charges that are aggregated with otherwise taxable charges, which was the subject of Revenue Notice # 05-01.

Revenue Notice # 05-01: Sales and Use Tax – Internet Access Charges is hereby revoked.

John H. Mansun, AssistanCommissioner for
Tax Policy and External Relations

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