



eBay Inc.

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March 11, 2003

The Honorable Ron Wyden  
United States Senate  
516 Hart Senate Office Building  
Washington, D.C. 20510

Dear Senator Wyden:

I am writing to express my strong support for S. 52, legislation to make permanent the moratorium on Internet access taxes and discriminatory taxes on electronic commerce.

Imposing discriminatory taxes on Internet access and e-commerce is anathema to two fundamental national goals – promoting the growth and development of a 21st Century economy, and allowing every American, especially those with lower incomes, to participate fully in the Internet-based economy. However, absent an extension of the Internet tax moratorium, millions of Internet users could find new taxes on their monthly Internet bills.

There is no question that the full commercial and economic potential of the Internet has not yet been reached. eBay has been leading the way in providing consumers and small business people a useful and successful Internet-based commercial marketplace. The result is more than 60 million users worldwide and over 200 thousand small business people using eBay as their online business platform. This has created a revolutionary online marketplace, but we believe that there is still a long way to go. This is why taxing the ability of people and businesses to take full advantage of the Internet, including this new and innovative marketplace, is short-sighted and self-defeating. The Internet Tax Freedom Act will ensure that does not happen.

Thanks again for your leadership on an issue so critical to the Internet industry and the American economy. I look forward to working with you as the 108<sup>th</sup> Congress progresses.

Sincerely,

Tod H. Cohen  
Associate General Counsel, Public Policy

