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Passed  
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**AMENDMENT TO H.R. 1002**  
**OFFERED BY MS. WATERS OF CALIFORNIA**

At the end of the bill, add the following:

1 **SEC. 5. GAO STUDY.**

2 (a) **STUDY.**—The Comptroller General of the United  
3 States shall conduct a study, throughout the 5-year period  
4 beginning on the date of the enactment of this Act, to  
5 determine—

6 (1) how, and the extent to which, taxes imposed  
7 by local and State jurisdictions on mobile services,  
8 mobile service providers, or mobile property, impact  
9 the costs consumers pay for mobile services; and

10 (2) the extent to which the moratorium on dis-  
11 criminatory mobile services taxes established in this  
12 Act has any impact on the costs consumers pay for  
13 mobile services.

14 (b) **REPORT.**—Not later than 6 years after the date  
15 of the enactment of this Act, the Comptroller General shall  
16 submit, to the Committee on the Judiciary of the House  
17 of Representatives and Committee on the Judiciary of the  
18 Senate, a report containing the results of the study re-  
19 quired subsection (a) and shall include in such report rec-

- 1 ommendations for any changes to laws and regulations re-
- 2 lating to such results.

