

107TH CONGRESS
1ST SESSION

H. R. 236

To amend the Internal Revenue Code of 1986 to repeal the excise tax
on telephone and other communication services.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2001

Mr. PORTMAN (for himself, Mr. MATSUI, Mr. GARY MILLER of California, Mr. DREIER, Mr. BECERRA, Mr. WATTS of Oklahoma, Mr. FROST, Ms. DUNN, Mr. SNYDER, Mr. MCINNIS, Mr. BENTSEN, Mr. TERRY, Mr. SMITH of Washington, Mr. SHAW, Mr. CARDIN, Mr. WELLER, Mr. McDERMOTT, Mr. HERGER, Mr. CONDIT, Mr. FOLEY, Mr. JEFFERSON, Mr. RAMSTAD, Mr. GONZALEZ, Mrs. JOHNSON of Connecticut, Mr. HAYWORTH, Ms. LOFGREN, Mr. ENGLISH, Mr. SAM JOHNSON of Texas, Mr. NEAL of Massachusetts, Mr. CAMP, and Mr. McNULTY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal
the excise tax on telephone and other communication services.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. REPEAL OF FEDERAL COMMUNICATIONS EX-**
2 **CISE TAX.**

3 (a) IN GENERAL.—Chapter 33 of the Internal Rev-
4 enue Code of 1986 (relating to facilities and services) is
5 amended by striking subchapter B.

6 (b) CONFORMING AMENDMENTS.—

7 (1) Section 4293 of such Code is amended by
8 striking “chapter 32 (other than the taxes imposed
9 by sections 4064 and 4121) and subchapter B of
10 chapter 33,” and inserting “and chapter 32 (other
11 than the taxes imposed by sections 4064 and
12 4121),”.

13 (2)(A) Paragraph (1) of section 6302(e) of such
14 Code is amended by striking “section 4251 or”.

15 (B) Paragraph (2) of section 6302(e) of such
16 Code is amended by striking “imposed by—” and all
17 that follows through “with respect to” and inserting
18 “imposed by section 4261 or 4271 with respect to”.

19 (C) The subsection heading for section 6302(e)
20 of such Code is amended by striking “COMMUNICA-
21 TIONS SERVICES AND”.

22 (3) Section 6415 of such Code is amended by
23 striking “4251, 4261, or 4271” each place it ap-
24 pears and inserting “4261 or 4271”.

25 (4) Paragraph (2) of section 7871(a) of such
26 Code is amended by inserting “or” at the end of

1 subparagraph (B), by striking subparagraph (C),
2 and by redesignating subparagraph (D) as subpara-
3 graph (C).

4 (5) The table of subchapters for chapter 33 of
5 such Code is amended by striking the item relating
6 to subchapter B.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to amounts paid pursuant to bills
9 first rendered on or after the first day of the first calendar
10 month beginning after 60 days after the date of the enact-
11 ment of this Act.

○