

105TH CONGRESS  
2D SESSION

# S. 1909

To repeal the telephone excise tax.

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IN THE SENATE OF THE UNITED STATES

APRIL 2, 1998

Mr. MCCAIN introduced the following bill; which was read twice and referred  
to the Committee on Finance

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## A BILL

To repeal the telephone excise tax.

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

3       **SECTION 1. REPEAL OF TELEPHONE EXCISE TAX.**

4       (a) IN GENERAL.—Effective with respect to amounts  
5       paid pursuant to bills first rendered on or after January  
6       1, 1999, subchapter B of chapter 33 of the Internal Reve-  
7       nue Code of 1986 (26 U.S.C. 4251 et seq.) is repealed.  
8       For purposes of the proceeding sentence, in the case of  
9       communications services rendered before December 1,  
10       1998, for which a bill has not been rendered before Janu-  
11       ary 1, 1999, a bill shall be treated as having been first  
12       rendered on December 31, 1998.

1       (b) CONFORMING AMENDMENT.—Effective January  
2 1, 1999, the table of subchapters for such chapter is  
3 amended by striking out the items relating to subchapter  
4 B.

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