

106TH CONGRESS  
1ST SESSION

# H. R. 1234

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

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 23, 1999

Mr. GARY MILLER of California (for himself, Mr. SESSIONS, Mr. MCCOLLUM, Mr. BENTSEN, Mr. FOLEY, Ms. DUNN, Mr. FORBES, Mr. TANCRED, Mr. TERRY, Mr. NETHERCUTT, Mr. THORNBERRY, and Mr. BOEHLERT) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

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

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 EXCISE TAX ON TELEPHONE AND**  
4               **OTHER COMMUNICATIONS SERVICES.**

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

8           (b) CONFORMING AMENDMENTS.—

1           (1) Section 4293 of such Code is amended by  
2       striking “chapter 32 (other than the taxes imposed  
3       by sections 4064 and 4121) and subchapter B of  
4       chapter 33,” and inserting “and chapter 32 (other  
5       than the taxes imposed by sections 4064 and  
6       4121),”.

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

9           (B) Paragraph (2) of section 6302(e) of such  
10      Code is amended—

11           (i) by striking “imposed by— and all that  
12           follows through “with respect to” and inserting  
13           “imposed by section 4261 or 4271 with respect  
14           to”, and

15           (ii) by striking “bills rendered or”.

16           (C) The subsection heading for section 6302(e)  
17       is amended by striking “COMMUNICATIONS SERV-  
18       ICES AND”.

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

22           (4) Paragraph (2) of section 7871(a) of such  
23       Code is amended by inserting “or” at the end of  
24       subparagraph (B), by striking subparagraph (C),

1       and by redesignating subparagraph (D) as subpara-  
2       graph (C).

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

6       (c) EFFECTIVE DATE.—The amendments made by  
7       this section shall apply to amounts paid pursuant to bills  
8       first rendered more than 90 days after the date of the  
9       enactment of this Act.

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