

106TH CONGRESS
1ST SESSION

S. 94

To repeal the telephone excise tax.

IN THE SENATE OF THE UNITED STATES

JANUARY 19, 1999

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

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 is repealed.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 preceding 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 item relating to subchapter
4 B.

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