

114TH CONGRESS
1ST SESSION

S. 116

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

IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2015

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

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. SHORT TITLE.**

4 This Act may be cited as the “Telephone Excise Tax
5 Elimination Act of 2015”.

6 **SEC. 2. REPEAL OF EXCISE TAX ON TELEPHONE AND**
7 **OTHER COMMUNICATIONS SERVICES.**

8 (a) IN GENERAL.—Chapter 33 of the Internal Rev-
9 enue Code of 1986 is amended by striking subchapter B.

10 (b) CONFORMING AMENDMENTS.—

1 (1) Section 4293 of the Internal Revenue Code
 2 of 1986 is amended by striking “chapter 32 (other
 3 than the taxes imposed by sections 4064 and 4121)
 4 and subchapter B of chapter 33,” and inserting
 5 “and chapter 32 (other than the taxes imposed by
 6 sections 4064 and 4121),”.

7 (2) Subsection (e) of section 6302 of such Code
 8 is amended—

9 (A) in the subsection heading, by striking
 10 “COMMUNICATIONS SERVICES AND”,

11 (B) in paragraph (1), by striking “section
 12 4251 or”, and

13 (C) in paragraph (2)—

14 (i) by striking “4251, 4261,” and in-
 15 serting “4261”, and

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

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

20 (4) Paragraph (2) of section 7871(a) of such
 21 Code is amended—

22 (A) in subparagraph (B), by inserting “or”
 23 at the end,

24 (B) by striking subparagraph (C), and

1 (C) by redesignating subparagraph (D) as
2 subparagraph (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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