

106TH CONGRESS
2D SESSION

S. 2330

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

IN THE SENATE OF THE UNITED STATES

MARCH 30, 2000

Mr. ROTH (for himself, Mr. BREAUX, Mr. MURKOWSKI, Mr. ROBB, Mr. NICKLES, and Mr. MACK) 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 communication 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.—

9 (1) Section 4293 of such Code is amended by
10 striking “chapter 32 (other than the taxes imposed

1 by sections 4064 and 4121) and subchapter B of
2 chapter 33,” and inserting “and chapter 32 (other
3 than the taxes imposed by sections 4064 and
4 4121),”.

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

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

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

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

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

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 by inserting “or” at the end of
22 subparagraph (B), by striking subparagraph (C),
23 and by redesignating subparagraph (D) as subpara-
24 graph (C).

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

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

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