

110TH CONGRESS  
1ST SESSION

# H. R. 1194

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

FEBRUARY 27, 2007

Mr. LEWIS of Georgia (for himself, Mr. RAMSTAD, Mr. BOUCHER, and Mr.  
GARY G. MILLER of California) 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. SHORT TITLE.**

4 This Act may be cited as the “Telephone Excise Tax  
5 Repeal Act of 2007”.

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

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

6 (b) CONFORMING AMENDMENTS.—

7 (1) Section 4293 of such Code is amended by  
8 striking “chapter 32 (other than the taxes imposed  
9 by sections 4064 and 4121) and subchapter B of  
10 chapter 33,” and inserting “and chapter 32 (other  
11 than the taxes imposed by sections 4064 and  
12 4121),”.

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

15 (B) Paragraph (2) of section 6302(e) of such  
16 Code is amended—

17 (i) by striking “imposed by—” and all that  
18 follows through “with respect to” and inserting  
19 “imposed by section 4261 or 4271 with respect  
20 to”, and

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

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

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

4           (4) Paragraph (2) of section 7871(a) of such  
5       Code is amended by inserting “or” at the end of  
6       subparagraph (B), by striking subparagraph (C),  
7       and by redesignating subparagraph (D) as subpara-  
8       graph (C).

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

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

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