

105TH CONGRESS  
2D SESSION

# H. R. 3648

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

APRIL 1, 1998

Ms. DUNN (for herself and Mr. TAUZIN) 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 Reve-  
6 nue 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 is amended by striking “COMMUNICATIONS SERV-  
16 ICES 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) The table of subchapters for chapter 33 of  
21 such Code is amended by striking the item relating  
22 to subchapter B.

23 (c) EFFECTIVE DATE.—The amendments made by  
24 this section shall apply to amounts paid pursuant to bills

1 first rendered more than 90 days after the date of the  
2 enactment of this Act.

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