

109TH CONGRESS
1ST SESSION

H. R. 1898

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

IN THE HOUSE OF REPRESENTATIVES

APRIL 27, 2005

Mr. GARY G. MILLER of California (for himself, Mr. FOSSELLA, Mr. SHIMKUS, Mr. PAUL, Mr. WILSON of South Carolina, Mr. BOEHNER, Mr. GILCHREST, Mr. CHABOT, Mr. DUNCAN, Mrs. BONO, Mr. SAM JOHNSON of Texas, Mr. GOODE, Mr. BURTON of Indiana, Mr. MEEKS of New York, Mr. MILLER of Florida, Mr. SENSENBRENNER, Mr. MANZULLO, Mr. CAMP, Mr. CANNON, Mr. DEAL of Georgia, Mr. MACK, Mr. GREEN of Wisconsin, Mr. KUHL of New York, Mr. TERRY, Mrs. MUSGRAVE, Mr. CULBERSON, Ms. HART, Mr. MICHAUD, Mr. GARRETT of New Jersey, Mr. COSTELLO, Mr. HASTINGS of Washington, Mr. ROHRABACHER, Mr. SOUDER, Mr. FERGUSON, Mr. COX, Mr. ROGERS of Michigan, Mr. GOODLATTE, Mr. RADANOVICH, Mr. KENNEDY of Minnesota, and Mr. ADERHOLT) introduced the following bill; which was referred to the Committee on Ways and Means

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Telephone Excise Tax
3 Repeal Act of 2005”.

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

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

9 (b) CONFORMING AMENDMENTS.—

10 (1) Section 4293 of such Code is amended by
11 striking “chapter 32 (other than the taxes imposed
12 by sections 4064 and 4121) and subchapter B of
13 chapter 33,” and inserting “and chapter 32 (other
14 than the taxes imposed by sections 4064 and
15 4121),”.

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

18 (B) Paragraph (2) of section 6302(e) of such
19 Code is amended—

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

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

1 (C) The subsection heading for section 6302(e)
2 of such Code is amended by striking “Communica-
3 tions Services and”.

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

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

12 (5) The table of subchapters for chapter 33 of
13 such Code is amended by striking the item relating
14 to subchapter B.

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

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