

107TH CONGRESS
1ST SESSION

S. 234

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

FEBRUARY 1, 2001

Mr. GRASSLEY (for himself, Mr. BREAUX, Mr. SMITH of Oregon, Mr. CLELAND, Mr. MURKOWSKI, Ms. LANDRIEU, Mr. CRAPO, Mr. BAYH, Mr. JEFFORDS, Mr. KYL, Mr. ROBERTS, Mr. HELMS, Mr. BUNNING, Mr. SANTORUM, Mr. CRAIG, Mr. STEVENS, Mr. FITZGERALD, Mr. BURNS, Mr. GREGG, and Mr. HATCH) 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 “Help Eliminate the
5 Levy on Locution (HELLO) Act.”.

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 by striking “imposed by—” and all
17 that follows through “with respect to” and inserting
18 “imposed by section 4261 or 4271 with respect to”.

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

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

25 (4) Paragraph (2) of section 7871(a) of such
26 Code is amended by inserting “or” at the end of

1 subparagraph (B), by striking subparagraph (C),
2 and by redesignating subparagraph (D) as subpara-
3 graph (C).

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

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to amounts paid pursuant to bills
9 first rendered on or after 30 days after the date of the
10 enactment of this Act.

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