

89TH CONGRESS
1ST SESSION

H. R. 7907

IN THE HOUSE OF REPRESENTATIVES

MAY 5, 1965

Mr. FOGARTY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To repeal the excise tax on amounts paid for communication services or facilities.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*
3 That subchapter B of chapter 33 of the Internal Revenue
4 Code of 1954 (relating to the tax on communications) is
5 repealed.

6 **SEC. 2. EFFECTIVE DATE.**

7 (a) **IN GENERAL.**—Subject to the provisions of sub-
8 section (b), section 1 shall apply with respect to amounts
9 paid on or after the first day of the first month which begins
10 more than ten days after the date of the enactment of this
11 Act for services rendered on or after such first day.

1 (b) AMOUNTS PAID PURSUANT TO BILLS REN-
2 DERED.—Section 1 shall not apply with respect to amounts
3 paid pursuant to bills rendered before the first day of the
4 first month which begins more than ten days after the
5 date of the enactment of this Act. In the case of amounts
6 paid pursuant to bills rendered on and after such first day
7 for services for which no previous bill was rendered, sec-
8 tion 1 shall apply except with respect to such services as
9 were rendered more than two months before such first
10 day. In the case of services rendered more than two
11 months before such first day the provisions of subchapter B
12 of chapter 33 of the Internal Revenue Code of 1954 in
13 effect at the time such services were rendered shall apply
14 to the amounts paid for such services.

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By Mr. FOGARTY

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