

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

**SENATE MEMORIAL 19**

**47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005**

**INTRODUCED BY**

**Leonard Lee Rawson**

**A MEMORIAL**

**REQUESTING THAT THE UNITED STATES SENATORS REPRESENTING NEW  
MEXICO SUPPORT REPEAL OF THE FEDERAL EXCISE TAX ON  
TELECOMMUNICATIONS.**

**WHEREAS, the federal excise tax on telecommunications was  
enacted in 1898 for the purpose of funding the Spanish-American  
war; and**

**WHEREAS, the tax was introduced as a "temporary" luxury  
tax; and**

**WHEREAS, telephone service is no longer a luxury, but  
rather a necessity for consumers at all income levels; and**

**WHEREAS, the federal excise tax is regressive, as low-  
income Americans pay a higher percentage of their income for  
telephone services than high-income Americans; and**

**WHEREAS, telecommunications services are the**

underscored material = new  
[bracketed material] = del ete

underscored material = new  
[bracketed material] = delete

1 infrastructure upon which new technologies, including the  
2 internet, depend, and the telecommunications excise tax  
3 discourages expansion of both the telephone infrastructure and  
4 new technologies; and

5 WHEREAS, the federal excise tax on telecommunications  
6 flows into the general fund, rather than being earmarked for a  
7 specific purpose; and

8 WHEREAS, both houses of congress passed a repeal of the  
9 federal excise tax on telecommunications in 2000, which was  
10 vetoed by President William Jefferson Clinton;

11 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE OF THE STATE  
12 OF NEW MEXICO that the United States senators representing New  
13 Mexico be requested to support the repeal of the federal excise  
14 tax on telecommunications; and

15 BE IT FURTHER RESOLVED that copies of the memorial be  
16 transmitted to the United States senators representing New  
17 Mexico.