

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Johnson, S. and others

**Subject:** Reinstates a sales tax exemption for capital equipment used in providing telecommunications and pay television services

**Analyst:** Pat Dalton, 651-296-7434

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Exempts machinery and equipment used in providing telecommunications and pay television services from sales tax. The exemption does not extend to wire, cable, fiber, poles or conduit. The language is identical to the telecommunications sales tax exemption repealed in 2013 except that it now references “pay television” rather than “cable television and direct satellite”. The exemption is effective retroactively to June 30, 2013. Purchasers may file for a direct refund of any tax paid in the same manner as other refunds allowed under section 297A.75.