

# HOUSE RESEARCH

## Bill Summary

**FILE NUMBER:** H.F. 2181  
**Version:** As introduced

**DATE:** February 28, 2014

**Authors:** Rosenthal

**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 The language is identical to the telecommunications sales tax exemption repealed in 2013 except that it now references “pay television” rather than “cable television and direct satellite”.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 refund of any tax paid in the same manner as used for other refunds under section 297A.75.