

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 53
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Authors: Davids and others

Subject: Expands the sales tax exemption for telecommunications equipment

Analyst: Pat Dalton

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Overview

Includes wire, cable, fiber, poles, and conduit in the definition of telecommunications equipment exempt from sales tax.

Section

- 1 Capital equipment.** Makes a technical change in the items excluded from the capital equipment exemption to conform to the expansion of the telecommunication sales tax exemption in section 2.
- 2 Telecommunications or pay television services machinery and equipment.** Expands the sales tax exemption on equipment purchases for the telecommunications and pay television industries to include the purchase of wire, cable, fiber, poles, and conduit. Effective for sales and purchases made after June 30, 2015.