HOUSE RESEARCH

- Bill Summary -

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Authors: Quam and others

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Analyst: Pat Dalton

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Provides a sales tax exemption for Internet service machinery and equipment, which is equipment use to provide Internet access, website building, cloud storage, virtual hosting, and similar services provided by an Internet service provider. An Internet service provider is a business or individual that provides Internet access through one or more points-of-presence (POP).

Effective for sales and purchases made after June 30, 2017.