

HB 2168 -- SALES AND USE TAX EXEMPTION

SPONSOR: McMullen

Beginning January 1, 2025, this bill exempts from state and local sales and use tax all sales, purchases or use of machinery and equipment used to provide broadband communications services by a broadband communications service provider. To qualify for the exemption, a provider must provide to the seller a certificate in writing of the exemption. The Director of the Department of Revenue must allow a provider to enter into a direct pay agreement with the Department to pay any applicable sales and use taxes on the equipment.