

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for House Bill Nos. 493 & 635, Page 13, Section 144.615,
2 Line 27, by inserting after said section and line the following:
3

4 "144.812. 1. For purposes of this section, the following terms shall mean:

5 (1) "Machinery and equipment used to provide broadband communications service",
6 includes, but is not limited to, wires, cables, fiber, conduits, antennas, poles, switches, routers,
7 amplifiers, rectifiers, repeaters, receivers, multiplexers, duplexers, transmitters, circuit cards,
8 insulating and protective materials and cases, power equipment, backup power equipment,
9 diagnostic equipment, storage devices, customer premise equipment, modems, software, cable
10 modem termination system components and Wi-Fi equipment, and other general central office or
11 headend and hub equipment, such as channel cards, frames, and cabinets, or equipment used in
12 successor technologies, including items used to monitor, test, maintain, enable, or facilitate
13 qualifying equipment, machinery, ancillary components, appurtenances, accessories, or other
14 infrastructure that is used in whole or in part to provide broadband communications service;

15 (2) "Broadband communications service", internet access as defined in 47 U.S.C. Section
16 151, note, telecommunications service, video programming service, or any combination thereof;

17 (3) "Broadband communications service provider", a person engaged in the provision of
18 broadband communications service or an affiliate of such person;

19 (4) "Person", the same meaning as such term is defined under section 144.010.

20 2. For all tax years beginning on or after January 1, 2026, in addition to the exemptions
21 granted under the provisions of section 144.030, there shall also be specifically exempted from the
22 provisions of sections 144.010 to 144.525, sections 144.600 to 144.746, and section 238.235; the
23 provisions of any local sales tax law, as defined in section 32.085; the computation of the tax levied,
24 assessed, or payable under sections 144.010 to 144.525, sections 144.600 to 144.746, and section
25 238.235; and the provisions of any local sales tax law, as defined in section 32.085, all sales,
26 purchases, or use of machinery and equipment used to provide broadband communications service
27 by a broadband communications service provider.

28 3. To qualify for the exemption provided under this section, the broadband communications
29 service provider shall furnish to the seller a certificate in writing to the effect that an exemption
30 under this section is applicable to the machinery and equipment used to provide broadband

Action Taken _____ Date _____

1 communications service so purchased or used. The director of revenue shall permit any such
2 broadband communications service provider to enter into a direct pay agreement with the
3 department of revenue, pursuant to which such provider may pay directly to the department of
4 revenue any applicable sales and use taxes on such equipment."; and

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6 Further amend said bill by amending the title, enacting clause, and intersectional references
7 accordingly.