



# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1504

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H.P. 959

House of Representatives, April 5, 2023

### **An Act to Exempt Broadband Equipment from the Sales and Use Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative TERRY of Gorham.  
Cosponsored by Senator BENNETT of Oxford and  
Representatives: ANKELES of Brunswick, CLOUTIER of Lewiston, CROCKETT of  
Portland, DODGE of Belfast, GRAHAM of North Yarmouth, RUDNICKI of Fairfield,  
Senator: PIERCE of Cumberland.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1760, sub-§115** is enacted to read:

3 **115. Machinery and equipment used to provide broadband communications.**  
4 Beginning January 1, 2024, sales of machinery and equipment used to provide broadband  
5 communications service to a broadband communications service provider.

6 For purposes of this subsection:

7 A. "Broadband communications service" means Internet access service,  
8 telecommunications services under section 2551, subsection 20-A or video  
9 programming service;

10 B. "Broadband communications service provider" means a person or an affiliate of a  
11 person who provides broadband communications service;

12 C. "Machinery and equipment used to provide broadband communications service"  
13 includes but is not limited to a wire, cable, fiber, conduit, antenna, pole, switch, router,  
14 amplifier, rectifier, repeater, receiver, multiplexer, duplexer, transmitter, circuit card,  
15 insulating and protective material and case, power equipment, backup power  
16 equipment, storage device, modem, software, cable modem termination system  
17 component, wireless fidelity equipment and other central office or so-called headend  
18 and hub equipment including a channel card, frame and cabinet or equipment used in  
19 successor technology including an item used to monitor, test, maintain, enable or  
20 facilitate qualifying equipment, machinery, ancillary component, appurtenance,  
21 accessory or other infrastructure that is used in whole or in part to provide broadband  
22 communications service; and

23 D. "Video programming service" means video programming and associated audio  
24 signals used to provide consumer entertainment and information service by means of  
25 broadcast cable television or direct-to-home satellite delivery, Internet or other forms  
26 of mass communication.

27 **SUMMARY**

28 This bill exempts from the sales and use tax sales of machinery and equipment used to  
29 provide broadband communications service to a broadband communications service  
30 provider.