

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1752

H.P. 1170

House of Representatives, April 22, 2025

An Act to Exempt Broadband Equipment from Sales and Use Tax

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative DUCHARME of Madison.
Cosponsored by Senator BICKFORD of Androscoggin and
Representatives: BLIER of Buxton, CROCKETT of Portland, FLYNN of Albion, FREDETTE
of Newport, MCINTYRE of Lowell, ROBERTS of South Berwick, RUDNICKI of Fairfield,
SMITH of Palermo.

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

Sec. 1. 36 MRSA §1760, sub-§116 is enacted to read:

116. Machinery and equipment used to provide broadband communications service. Beginning January 1, 2026, sales of machinery and equipment used to provide broadband communications service to a broadband communications service provider. As used in this subsection:

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

B. "Broadband communications service provider" or "provider" means a person that is engaged principally in the business of providing broadband communications service and includes an affiliated person of that person as described in section 1752, subsection 6-F;

C. "Machinery and equipment used to provide broadband communications service" means equipment and materials used by a broadband communications service provider to transmit broadband communications service from the provider to a customer, including, but not limited to, equipment and materials used to monitor, test and maintain qualifying equipment, and machinery, ancillary components, appurtenances, accessories or other infrastructure that is similar in type and function and used in whole or in part to provide broadband communications service; and

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

SUMMARY

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