

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 377

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S.P. 141

In Senate, January 14, 1999

**An Act to Facilitate Compliance with the Federal Communications Act  
of 1996.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator DAGGETT of Kennebec.  
Cosponsored by Representative GAGNON of Waterville and  
Senator AMERO of Cumberland, Representative: BERRY of Belmont.

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

4 **Sec. 1. 36 MRSA §1760, sub-§80** is enacted to read:

6 80. Digital broadcast equipment. Sales of machinery or  
8 equipment that enables a broadcast radio or television station to  
10 originate, transmit and broadcast or to receive, transmit and  
12 rebroadcast digital signals and that was purchased on or after  
14 October 1, 1998 to facilitate compliance with the  
Telecommunications Act of 1996, 47 United States Code, Section  
336 and the Federal Communications Commission rule, 47 Code of  
Federal Regulations, Section 73.624, or any other law, regulation  
or order mandating the broadcasting of over-the-air digital  
signals. This paragraph does not exempt any of the following:

16 A. Machinery or equipment purchased to repair or replace  
18 machinery or equipment for which an exemption was previously  
claimed and taken under this paragraph; or

20 B. Any machinery or equipment purchased after the broadcast  
22 station has ceased analog broadcasting.

#### 24 **SUMMARY**

26 This bill exempts from sales and use tax the initial  
28 purchase of equipment needed for digital over-the-air  
30 broadcasting. This exemption would apply only to the initial  
capital investments for digital broadcasting equipment, and would  
not apply to the purchase of repair or replacement equipment or  
parts once the transition to digital broadcasting has been  
completed.