

# SENATE BILL NO. 1354

102ND GENERAL ASSEMBLY

INTRODUCED BY SENATOR CIERPIOT.

5268S.01H

KRISTINA MARTIN, Secretary

## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a sales and use tax exemption for certain broadband communications service equipment.

*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto  
2 one new section, to be known as section 144.812, to read as  
3 follows:

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

3 (1) "Broadband communications service", Internet  
4 access service, as defined in 47 U.S.C. 151 note,  
5 telecommunications service, video programming service, or  
6 any combination thereof;

7 (2) "Broadband communications service provider", a  
8 person engaged in the provision of broadband communications  
9 service or an affiliate of such person;

10 (3) "Machinery and equipment used to provide broadband  
11 communications service", includes, but is not limited to,  
12 wires, cables, fiber, conduits, antennas, poles, switches,  
13 routers, amplifiers, rectifiers, repeaters, receivers,  
14 multiplexers, duplexers, transmitters, circuit cards,  
15 insulating and protective materials and cases, power  
16 equipment, backup power equipment, diagnostic equipment,  
17 storage devices, customer premise equipment, modems,  
18 software, cable modem termination system components and Wi-

19 Fi equipment, and other general central office or headend  
20 and hub equipment, such as channel cards, frames, and  
21 cabinets, or equipment used in successor technologies,  
22 including items used to monitor, test, maintain, enable, or  
23 facilitate qualifying equipment, machinery, ancillary  
24 components, appurtenances, accessories, or other  
25 infrastructure that is used in whole or in part to provide  
26 broadband communications service;

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

29 2. For all tax years beginning on or after January 1,  
30 2025, in addition to the exemptions granted under the  
31 provisions of section 144.030, there shall also be  
32 specifically exempted from the provisions of sections  
33 144.010 to 144.525, sections 144.600 to 144.746, and section  
34 238.235; the provisions of any local sales tax law, as  
35 defined in section 32.085; the computation of the tax  
36 levied, assessed, or payable under sections 144.010 to  
37 144.525, sections 144.600 to 144.746, and section 238.235;  
38 and the provisions of any local sales tax law, as defined in  
39 section 32.085, all sales, purchases, or use of machinery  
40 and equipment used to provide broadband communications  
41 service by a broadband communications service provider.

42 3. To qualify for the exemption provided under this  
43 section, the broadband communications service provider shall  
44 furnish to the seller a certificate in writing to the effect  
45 that an exemption under this section is applicable to the  
46 machinery and equipment used to provide broadband  
47 communications service so purchased or used. The director  
48 of revenue shall permit any such broadband communications  
49 service provider to enter into a direct pay agreement with  
50 the department of revenue, pursuant to which such provider

51 may pay directly to the department of revenue any applicable  
52 sales and use taxes on such equipment.

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