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## DIGEST

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HB 69 Original

2020 First Extraordinary Session

Deshotel

**Abstract:** Creates a state and local sales and use tax exemption on the sale of fiber-optic cables when the fiber-optic cables are purchased by a broadband internet service provider and intended to be attached to a utility pole, building, or other structure or installed underground and places the exemption on the exclusive list of current sales and use tax exemptions.

Present law imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property pursuant to the following levies in the following amounts:

- R.S. 47:302 - 2%
- R.S. 47:321 - 1%
- R.S. 47:321.1 - .45%
- R.S. 47:331 - .97%
- R.S. 51:1286 - .03%

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) through June 30, 2025.

Present law provides for an exclusive list of current effective sales and use tax exemptions.

Proposed law retains present law. Creates a state and local sales and use tax exemption on the sale of fiber-optic cables when the fiber-optic cables are purchased by a broadband internet service provider and intended to be attached to a utility pole, building, or other structure or installed underground.

Proposed law adds the exemption to the list of exemptions that are effective through June 30, 2025.

Effective July 1, 2020.

(Adds R.S. 47:302(BB)(113), 305.75, 321(P)(114), 321.1(I)(114), and 331(V)(114))