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## DIGEST

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HB 827 Original

2024 Regular Session

Turner

**Abstract:** Revises provisions relating to the state and local sales and use tax rebate on the sale of certain fiber-optic cable equipment.

Present law provides that certain winning bidders in the Federal Communications Commission's Rural Digital Opportunity Fund Auction shall be eligible for a rebate of state and local sales and use taxes paid by those bidders on fiber-optic cable equipment used to distribute fixed and mobile broadband networks to eligible rural unserved areas in La. Establishes that the amount of the rebate is 50% of the sales and use tax paid by the bidder on fiber-optic cable equipment.

Present law defines terms used in connection with the rebate. Proposed law makes a technical change within present law. Otherwise, retains present law.

(Amends R.S. 47:305.73)