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**HOUSE COMMITTEE AMENDMENTS**

2024 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 827 by Representative Turner

AMENDMENT NO. 1

On page 1, delete lines 3 through 5 in their entirety and insert in lieu thereof the following:

"relative to a state and local sales and use tax rebate on the sale of certain communications service equipment; to repeal provisions authorizing a local sales and use tax rebate on the sale of such equipment; to provide definitions that apply for purposes of the state sales and use tax rebate on such equipment; to limit the total rebate amount that may be paid per fiscal year; to provide for other limitations and conditions; to provide an effective date; and to provide for related matters."

AMENDMENT NO. 2On page 1, line 8, delete "fiber-optic cable" and insert "broadband"AMENDMENT NO. 3

On page 1, delete lines 9 through 20 in their entirety and on page 2, delete lines 1 through 17 in their entirety and insert in lieu thereof the following:

~~"A.(1) A winning bidder that is awarded a census block by the Federal Communications Commission in the Rural Digital Opportunity Fund Auction, communications provider shall be eligible for a rebate of state and local sales and use taxes paid by the winning bidder on fiber-optic cable equipment used to distribute fixed and mobile broadband networks to eligible rural unserved areas provider on equipment used to provide broadband communications services in Louisiana. The amount of the rebate shall equal fifty one hundred percent of the state sales and use tax paid by the winning bidder on fiber-optic cable communications provider on the equipment.~~

~~(2) The following words shall have the following meanings unless the context clearly indicates otherwise:~~

~~(a) "Fiber-optic cable equipment" means:~~

~~(i) Telecommunications fiber;~~

~~(ii) Wires;~~

~~(iii) Poles;~~

~~(iv) Supports;~~

~~(v) Lashing cable;~~

~~(vi) Conduit;~~

~~(vii) Communication handholes;~~

~~(viii) Customer premise equipment.~~

~~(b) "Unserved area" means an area that has service levels below the minimum acceptable level of fixed broadband service as defined in 7 U.S.C. 950bb(e)(1).~~

(2) As used in this Section, the following terms shall have the meanings ascribed to them in this Paragraph unless the context clearly indicates otherwise:

(a) "Broadband communications service" means telecommunications service as defined in 47 U.S.C. 153(53), cable service as defined in 47 U.S.C. 522(6), and internet access service as defined in Section 1101(e)(3)(D) of the Internet Tax Freedom Act (P.L. 105-277, Title XI), as amended, or any combination of these services.

1 (b) "Communications provider" means a person who is principally engaged  
2 in the business of distributing, provisioning, transmitting, conveying, monitoring,  
3 switching, receiving, or routing of a broadband communications service.

4 (c) "Equipment used to provide broadband communications service" and  
5 "equipment" means all of the following items when such items are utilized to provide  
6 broadband communications service: cables, including fiber-optic and coaxial cables;  
7 antennas; towers; poles; supports; mounts; lashing wires; conduit; above-ground  
8 network equipment enclosures and storage devices; below-ground network  
9 equipment enclosures and storage devices; central control headend equipment; hub  
10 switching equipment; network monitoring and diagnostic equipment; networking and  
11 distribution equipment; radio communication equipment; routing and switching  
12 equipment; broadband network software; power regulator equipment; power failure  
13 backup equipment; network servers; communications multiplexers; and signal  
14 amplification equipment.

15 (3) Each item of ~~fiber-optic cable~~ equipment shall be eligible for only a  
16 single rebate pursuant to this Section. Subsequent transactions involving the sale or  
17 resale of the same item of ~~fiber-optic cable~~ equipment shall not be eligible for this  
18 rebate.

19 (4) The rebate authorized pursuant to this Section shall not be allowed for  
20 the purchases of ~~fiber-optic cable~~ equipment that are paid for with state or federal  
21 funds, unless the state or federal funds are reported as taxable income or are  
22 structured as repayable loans any purchase of equipment that is paid for with state  
23 or federal funds."

24 AMENDMENT NO. 4

25 On page 2, delete lines 23 through 25 in their entirety and insert in lieu thereof the following:

26 "purchase of fiber-optic cable equipment used to provide broadband communications  
27 service, and documentation evidencing the purchaser is a winning bidder that was  
28 awarded a census block by the Federal Communications Commission in the Rural  
29 Digital Opportunity Fund Auction. The secretary of the"

30 AMENDMENT NO. 5

31 On page 3, line 1, after "C." delete the remainder of the line and delete lines 2 through 10  
32 and insert the following:

33 "The total amount of rebates paid pursuant to this Section in any fiscal year  
34 shall not exceed fifteen million dollars. If the total amount of rebate claims from  
35 qualified purchasers exceeds fifteen million dollars in a fiscal year, the Department  
36 of Revenue shall issue a prorated refund to each qualified purchaser such that the  
37 total paid does not exceed fifteen million dollars for a fiscal year.

38 Section 2. This Act shall become effective on July 1, 2024; if vetoed by the governor  
39 and subsequently approved by the legislature, this Act shall become effective on July 1,  
40 2024, or on the day following such approval by the legislature, whichever is later."