



S.F. No. 735 – Telecommunications or pay television services machinery and equipment sales tax exemption modification

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This bill removes the requirement that telecommunications or pay television services machinery and equipment purchased or leased for use directly by a telecommunications or pay television services provider must be used *primarily* in the provision of telecommunications or pay television services ultimately to be sold at retail in order for the sales tax exemption to apply. Under the bill, the equipment would be exempt as long as it is used in the provision of telecommunications or pay television services ultimately to be sold at retail. Effective for sales and purchases made after June 30, 2025.

