



## **S.F. No. 883 – Sales tax exemption for certain fiber and conduit (as proposed to be amended by the A-1 amendment)**

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**Section 1. Fiber and conduit; broadband and Internet access.** Under current law, fiber and conduit purchased or leased for use directly by a telecommunications or pay television services provider primarily in the provision of telecommunications or pay television services that are ultimately sold at retail are exempt. Telecommunications services excludes internet access services, so the exemption under current law does not extend to fiber and conduit purchased or leased for use by a broadband or internet service provider. This bill exempts fiber and conduit purchased or leased for use directly by a broadband or internet service provider primarily in the provision of broadband or internet access services that are ultimately sold at retail. Effective retroactively for sales and purchases made after June 30, 2025.

