

SENATE No. 1821

The Commonwealth of Massachusetts

PRESENTED BY:

Paul R. Feeney

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to taxation of equipment used to provide broadband communication services.

PETITION OF:

NAME:

Paul R. Feeney

DISTRICT/ADDRESS:

Bristol and Norfolk

SENATE No. 1821

By Mr. Feeney, a petition (accompanied by bill, Senate, No. 1821) of Paul R. Feeney for legislation relative to taxation of equipment used to provide broadband communication services. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to taxation of equipment used to provide broadband communication services.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Paragraph (yy) of Section 6 of Chapter 64H of the General Laws, as
2 appearing in the 2020 Official Edition, is hereby amended by adding the following paragraph:-

3 Sales of machinery, equipment, or replacement parts thereof, to a communications
4 service provider to be used in the provision of broadband communications services. For the
5 purposes of this paragraph:

6 (A) “Machinery, equipment, or replacements parts thereof” includes, but is not limited to,
7 wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters,
8 receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials
9 and cases, power equipment, backup power equipment, diagnostic equipment, storage devices,
10 modems, and other general central office or headend equipment, such as channel cards, frames,
11 and cabinets, or equipment used in successor technologies, including items used to monitor, test,
12 maintain, enable, or facilitate qualifying equipment, machinery, software, ancillary components,

13 appurtenances, accessories, or other infrastructure that is used in whole or in part to provide
14 broadband communications services.

15 (B) “Broadband communications services” means telecommunications service, video
16 programming service, internet access service, or any combination thereof.

17 (C) “Telecommunications service” means the same as defined in section 1 of this chapter
18 sixty-four H.

19 (D) “Video programming service” means the sale, offering, transmission, conveyance, or
20 routing of video programming or other video content for purchase by subscribers or customers,
21 regardless of the medium, technology, or method of display and regardless of the payment
22 schedule or storage method used to purchase or access such video programming or video
23 content. The term shall also include, but shall not be limited to, the provision of video
24 programming by a multichannel video programming distributor, as defined in paragraphs (20)
25 and (13) of 47 U.S.C. Section 522, including cable service, as defined in 47 U.S.C. Section 522
26 and any substantially equivalent successor technology.

27 (E) “Internet access service” has the same meaning as in Section 1105(5) of the Internet
28 Tax. Freedom Act, 47 United States Code, Section 151, Note.

29 SECTION 2. This Act shall take effect for sales occurring on and after July 1, 2023.