

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025**

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HOUSE BILL 898

Short Title: Broadband Equipment Sales Tax Exemption. (Public)

Sponsors: Representative Pickett.

For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

April 14, 2025

A BILL TO BE ENTITLED
AN ACT TO PROVIDE A SALES TAX EXEMPTION FOR CERTAIN BROADBAND
EQUIPMENT INFRASTRUCTURE.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(5r) Sales to an internet service provider or a contractor employed by an internet service provider of equipment, parts, accessories, and other tangible personal property used in the business of providing internet service access, regardless of where such property is located. The term includes (i) tangible personal property used to transmit, convey, amplify, or route information or data, (ii) related property and equipment, and (iii) sales of electricity to power, and sales to apply, install, maintain, operate, and repair, tangible personal property exempt under this subdivision."

SECTION 2. This act becomes effective July 1, 2025, and applies to sales made on or after that date.



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