



HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	House File 960	House Committee:	PASSED on 3/13/25 (24-0)
Committee:	Ways and Means	House Floor:	
Floor Manager:	Rep. Meggers	Senate Floor:	
Date:	April 21, 2025	Governor:	
Staff:	Kristi Kious (2-5290)		

Sales Tax Exemption—Telecommunications Property

- Expands the sales tax exemption for property purchased by commercial telecommunication companies.

Section by Section Analysis

Section 1 – Exemptions (423.3)

This section expands the current sales tax exemption for the purchase of central office equipment or transmission equipment used by certain entities in the furnishing of telecommunications services on a commercial basis. It does so by striking the term “primarily” and making all such purchases used in the furnishing of telecommunications services exempt from sales tax regardless of whether the business is more than half telecommunications based (because much of this business has moved to broadband/data).