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2 Be It Enacted by the Legislature of the State of Florida:  
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4 Section 1. Section 212.0802, Florida Statutes, is created  
5 to read:

6 212.0802 Equipment purchased, used, or leased in this state  
7 by a provider of communications services, internet access  
8 services, or any combination thereof.-

9 (1) The purchase, use, or lease of qualifying equipment by  
10 a provider of communications services or internet access  
11 services is exempt from the tax imposed by this chapter.

12 (2) The exemption provided by this paragraph does not apply  
13 to the purchase, use, or lease of any of the following:

14 (a) Real property;

15 (b) Improvements to real property;

16 (c) Office furniture and fixtures;

17 (d) General office equipment and machinery that is not used  
18 to provide communications services or internet access services;

19 (e) Vehicles;

20 (f) Customer premise equipment.

21 (3) The exemption provided by this paragraph does not apply  
22 to the tax levied by s. 212.031.

23 (4) As used in this paragraph, the term:

24 (a) "Communications services" has the same meaning as in s.  
25 202.11(1).

26 (b) "Internet access service" has the same meaning as in s.  
27 202.11(6).

28 (c) "Provider of communications services or internet access  
29 services" includes a dealer as defined in s. 202.11(2), a

30 provider of internet access service, and any member of an  
31 affiliated group as defined in s. 202.37(1)(c)2.

32 (d) "Qualifying equipment" means equipment, machinery,  
33 software, or other tangible personal property used, in whole or  
34 in part, by a provider of communications services or internet  
35 access services to transmit, convey, amplify, or route  
36 information such as images, text, voice, video programming,  
37 other video content, or data. The term shall include, but not be  
38 limited to, cable modem termination system components and wifi  
39 equipment, headend and hub equipment, monitoring equipment,  
40 fiber optic cable, coaxial cable, conduit, distribution plant,  
41 customer connection equipment, telecommunications radio, routing  
42 and switching equipment, software, equipment enclosures above  
43 and below ground, towers, poles, mounts, electricity,  
44 transmitters, power equipment, diagnostic equipment, storage  
45 devices, servers, multiplexers, amplifiers, antennas, and  
46 related property and equipment and shall include charges to  
47 apply, install, maintain, operate, or repair such tangible  
48 personal property.

49 (5) This section is repealed on June 30, 2027.

50 Section 2. This act shall take effect July 1, 2023.