|   | House Amendment NO  |
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|   | Offered By  |
|   | AMEND House Bill No. 1966, Page 10, Section 144.030, Line 307, by deleting all of said line and   |
|   | inserting in lieu thereof the following:  |
|   | "(a) "Direct costs", costs incurred by a governmental authority solely because of an internet   |
|   | service provider's use of the public right-of-way. The term shall not include costs that the  |
|   | governmental authority would have incurred if the internet service provider did not make such use   |
|   | of the public right-of-way. Direct costs shall be determined in a manner consistent with generally  |
| 9 | accepted accounting principles;   |
|   | (b) "Internet", computer and telecommunications facilities, including equipment"; and   |
| 1 | Further amend said bill, page, section, Line 312, by deleting the letter, "(b)" and inserting in lieu   |
|   | thereof the letter, " $(c)$ "; and  |
| • | and the letter, $\frac{\langle v \rangle}{\langle v \rangle}$ , and   |
| ] | Further amend said bill, page, section Lines 317-338, by deleting all of said lines and inserting in  |
|   | ieu thereof the following:  |
| • | 'purposes of this subdivision, "internet access" also includes: the purchase, use, or sale of   |
| ( | communications services, including telecommunications services as defined in section 144.010, to  |
|   | the extent the communications services are purchased, used, or sold to provide the services   |
| _ | described is this subdivision or to otherwise enable users to access content, information, or other   |
|   | services offered over the internet; services that are incidental to the provision of a service described  |
|   | n this subdivision, when furnished to users as part of such service, including a home page,   |
|   | electronic mail, and instant messaging, including voice-capable and video-capable electronic mail   |
|   | and instant messaging, video clips, and personal electronic storage capacity; a home page, electronic   |
|   | mail and instant messaging, including voice-capable and video-capable electronic mail and instant   |
|   | messaging, video clips, and personal electronic storage capacity that are provided independently or   |
|   | that are not packaged with internet access. As used in this subdivision, "internet access" shall not  |
|   | nclude voice, audio, and video programming or other products and services, except services  |
|   | described in this paragraph or this subdivision, that use internet protocol or any successor protocol   |
|   | and for which there is a charge, regardless of whether the charge is separately stated or aggregated  |
|   | with the charge for services described in this paragraph or this subdivision;   |
|   | (d) "Tax", any charge imposed by the state or a political subdivision of the state for the  |
|   | purpose of generating revenues for governmental purposes and that is not a fee imposed for a specific privilege, service, or benefit conferred, except as described as otherwise under this |
|   | subdivision, or any obligation imposed on a seller to collect and to remit to the state or a political  |
|   | subdivision of the state any gross retail tax, sales tax, or use tax imposed on a buyer by such a   |
|   | governmental entity. The term "tax" shall not include any franchise fee or similar fee imposed or   |
|   | authorized under sections 67.1830 or 67.2689; sections 622 or 653 of the Communications Act of  |
|   | Standing Action Taken Date  |
|   |   |
|   | Select Action Taken Date  |

- 1934, 47 U.S.C. Section 542 and 47 U.S.C. Section 573; or any other fee related to obligations of telecommunications carriers under the Communications Act of 1934, 47 U.S.C. Section 151 et seq., except to the extent that:
  - a. The fee is not imposed for the purpose of recovering direct costs incurred by the franchising or other governmental authority from providing the specific privilege, service, or benefit conferred to the payer of the fee; or
  - b. The fee is imposed for the use of a public right-of-way based on a percentage of the service revenue, and the fee exceeds the incremental direct costs incurred by the governmental authority associated with the provision of that right-of-way to the provider of internet access service.

Nothing in this subdivision shall be interpreted as an exemption from taxes due on goods or services that were subject to tax on January 1, 2016."; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.