

**Draft Strike-all Committee Amendment to H.657**

**Major Substantive Changes Include:**

1. Cloud tax rewritten but substantively the same
2. Telephone personal property tax repealed
3. Communications property taxed as real property
4. Statutory 1% capital payment to PEG removed
5. State ROW “reasonable charge” specified
6. Community Media Public Benefit Fund (H.575) added

TO THE HOUSE OF REPRESENTATIVES:

The Committee on Ways and Means to which was referred House Bill No. 657 entitled “An act relating to the modernization of Vermont’s communications taxes and fees” respectfully reports that it has considered the same and recommends that the bill be amended by striking out all after the enacting clause and inserting in lieu thereof the following:

\* \* \* Sales and Use Tax; Prewritten Computer Software \* \* \*

Sec. 1. 32 V.S.A. § 9701(7) is amended to read:

(7) “Tangible personal property” means personal property that may be seen, weighed, measured, felt, touched, or in any other manner perceived by the senses. “Tangible personal property” includes electricity, water, gas, steam, and prewritten computer software regardless of the method in which the prewritten computer software is paid for, delivered, or accessed, including remotely, hosted by a vendor or the vendor's designee, or both.

1 Sec. 2. REPEAL

2 2015 Acts and Resolves No. 51, Sec. G.8 (prewritten software accessed  
3 remotely) is repealed.

4 \* \* \* VUSF; Per-Line Contribution Method; Vermont 988 \* \* \*

5 Sec. 3. 30 V.S.A. § 7501(a) is amended to read:

6 (a) It is the purpose of this chapter to create a financial structure that will  
7 allow every Vermont household to obtain basic telecommunications service at  
8 an affordable price, and to finance that structure with a ~~proportional~~ charge on  
9 all telecommunications transactions that interact with the public switched  
10 network.

11 Sec. 4. 30 V.S.A. § 7523 is amended to read:

12 § 7523. RATE OF CHARGE

13 (a)(1) ~~Beginning on July 1, 2014, the~~ Except as provided in subsection  
14 7521(e) of this chapter, which pertains to prepaid wireless telecommunications  
15 service, and in subdivision (3) of this subsection, the monthly rate of charge  
16 shall be two percent of retail telecommunications service. \$0.70 for each retail  
17 access line in service. The number of access lines a telecommunications  
18 service provider provides a customer shall be deemed equal to the number of  
19 inbound or outbound two-way communications by any technology that the  
20 customer can maintain at the same time as provisioned by the provider's  
21 service.

1           (2) As used in this section:

2           (A) “Access line” means a wire or wireless connection that provides  
3 real-time, two-way voice telecommunications service or interconnected VoIP  
4 service to or from any device used by a customer, regardless of technology,  
5 that is associated with a 10-digit NPA-NXX number or other unique identifier  
6 and with a service location or place of primary use in Vermont and that is  
7 capable of accessing the 911 system.

8           (B) “Interconnected VoIP service” means service that:

9           (i) enables real-time, two-way voice communication that  
10 originates from and terminates to the customer’s location using internet  
11 protocol or any successor protocol;

12           (ii) requires a broadband connection from the customer’s location;

13           (iii) permits end users, generally, to receive calls that originate on  
14 the public switched network and to terminate calls to the public switched  
15 network; and

16           (iv) requires internet protocol-compatible customer premises  
17 equipment.

18           (C) “Place of primary use” means:

19           (i) for mobile telecommunications service, the street address  
20 where the customer’s use of the mobile telecommunications service primarily  
21 occurs that must be:

1                   (I) the residential street address or the primary business street  
2                   address of the customer; and

3                   (II) within the service area of the telecommunications provider  
4                   with whom the customer contracts for the provision of mobile  
5                   telecommunications service;

6                   (ii) for interconnected VoIP service, the street address where the  
7                   customer’s use of interconnected VoIP service primarily occurs, or a  
8                   reasonable proxy as determined by the interconnected VoIP service provider,  
9                   such as the customer’s registered location for 911 purposes.

10                  (3) Vermont Lifeline subscribers are exempt from paying the charge  
11                  required by this section.

12                  ~~(b) Beginning on July 1, 2019, the rate of charge established under~~  
13                  ~~subsection (a) of this section shall be increased by four tenths of one percent of~~  
14                  ~~retail telecommunications service, and the monies collected from this increase~~  
15                  From the monies collected by the Universal Service Charge under this chapter,  
16                  17 percent shall be transferred to the Vermont Community Broadband Fund  
17                  established under section 8083 of this title, and up to \$120,000.00 shall be used  
18                  to fund a Rural Broadband Technical Assistance Specialist whose duties shall  
19                  include providing outreach, technical assistance, and other support services to  
20                  communications union districts established pursuant to chapter 82 of this title  
21                  and other units of government, nonprofit organizations, cooperatives, and for-

1 profit businesses for the purpose of expanding broadband service to unserved  
2 and underserved locations. Support services also may include providing  
3 business model templates for various approaches, including formation of or  
4 partnership with a cooperative, a communications union district, a rural  
5 economic development infrastructure district, an electric utility, or a new or  
6 existing ~~Internet~~ internet service provider as operator of the network.

7 (c) Universal Service Charges imposed and collected by the fiscal agent  
8 under this subchapter shall not be transferred to any other fund or used to  
9 support the cost of any activity other than in the manner authorized by this  
10 section and section 7511 of this title.

11 Sec. 5. 30 V.S.A. § 7521(e)(1) is amended to read:

12 (e)(1) Notwithstanding any other provision of law to the contrary,  
13 ~~beginning on January 1, 2020, the a~~ Universal Service Charge of 2.4 percent  
14 shall be imposed on all retail sales of prepaid wireless telecommunications  
15 service subject to the sales and use tax imposed under 32 V.S.A. chapter 233.  
16 The charges shall be collected by sellers or marketplace facilitators collecting  
17 sales tax pursuant to 32 V.S.A. § 9713 and remitted to the Department of  
18 Taxes in the manner provided under 32 V.S.A. chapter 233. Upon receipt of  
19 the charges, the Department of Taxes shall have 30 days to remit the funds to  
20 the fiscal agent selected under section 7503 of this chapter. The Commissioner  
21 of Taxes shall establish registration and payment procedures applicable to the

1 Universal Service Charge imposed under this subsection consistent with the  
2 registration and payment procedures that apply to the sales tax imposed on  
3 such services and also consistent with the administrative provisions of  
4 32 V.S.A. chapter 151, including any enforcement or collection action  
5 available for taxes owed pursuant to that chapter.

6 Sec. 6. 30 V.S.A. § 7511 is amended to read:

7 § 7511. DISTRIBUTION GENERALLY

8 ~~(a)(1)~~ As directed by the Commissioner of Public Service, funds collected  
9 by the fiscal agent, and interest accruing thereon, shall be distributed as  
10 follows:

11 ~~(A)~~(1) to pay costs payable to the fiscal agent under its contract with  
12 the Commissioner;

13 ~~(B)~~(2) to support the Vermont telecommunications relay service in  
14 the manner provided by section 7512 of this title;

15 ~~(C)~~(3) to support the Vermont Lifeline program in the manner  
16 provided by section 7513 of this title;

17 ~~(D)~~(4) to support Enhanced 911 services in the manner provided by  
18 section 7514 of this title; ~~and~~

19 ~~(E)~~(5) to support the Vermont 988 Suicide and Crisis Lifeline centers  
20 in the manner provided in section 7513a of this title; and

1           (6) to support the Connectivity Fund established in section 7516 of  
2 this title; ~~and~~.

3           ~~(2) for fiscal year 2016 only, any personnel or administrative costs~~  
4 ~~associated with the Connectivity Initiative shall come from the Connectivity~~  
5 ~~Fund, as determined by the Commissioner in consultation with the~~  
6 ~~Connectivity Board.~~

7           (b) If insufficient funds exist to support all of the purposes contained in  
8 subsection (a) of this section, the Commissioner shall allocate the available  
9 funds, giving priority in the order listed in subsection (a).

10          Sec. 7. 30 V.S.A. § 7513a is added to read:

11          § 7513a. VERMONT 988 SUICIDE AND CRISIS LIFELINE

12           The fiscal agent shall make distributions to the Commissioner of Mental  
13 Health to fund the operational and capital costs of the Vermont 988 Suicide  
14 and Crisis Lifeline centers, within annual limits approved in advance by the  
15 General Assembly.

16           \* \* \* **Communications Property; Real Estate; Fair Market Value** \* \* \*

17          **Sec. 8. REPEAL**

18           32 V.S.A. chapter 211, subchapter 6 (telephone personal property tax) is  
19 repealed.

1 **Sec. 9. 32 V.S.A. § 3803(2) is amended to read:**

2 (2) real and personal estate, except land and buildings, used in ~~carrying~~  
3 ~~on telephone business or in~~ operating a transportation company in this State;  
4 and

5 **Sec. 10. 32 V.S.A. § 5401(10) is amended to read:**

6 (10) “Nonhomestead property” means all property except:

7 \* \* \*

8 (B) Property that is subject to the tax on railroads imposed by chapter  
9 211, subchapter 2 of this title ~~or the tax on telephone companies imposed by~~  
10 ~~chapter 211, subchapter 6 of this title.~~

11 \* \* \*

12 (D) Personal property, machinery, inventory and equipment, ski lifts,  
13 and snow-making equipment for a ski area; provided, however, this  
14 subdivision (10) shall not exclude from the definition of “nonhomestead  
15 property” the following real or personal property:

16 (i) utility cables and lines, poles, and fixtures ~~(except those taxed~~  
17 ~~under chapter 211, subchapter 6 of this title),~~ provided that utility cables, lines,  
18 poles, and fixtures located on homestead property and owned by the person  
19 claiming the homestead shall be taxed as homestead property; and

20 \* \* \*



1 **Sec. 11. 32 V.S.A. § 3602b is added to read:**

2 All communications property shall be set in the grand list as real estate. As  
3 used in this section, “communications property” means tangible personal  
4 property used to enable the real-time, two-way, electromagnetic transmission  
5 of information, such as audio, video, and data, that is so fitted and attached as  
6 to be part of a local, state, national, or international communications network,  
7 as well as facilities that are part of a cable television system as defined in 30  
8 V.S.A. § 501(2). The term includes wires, cables, conduit, pipes, antennas,  
9 poles, wireless towers, machinery, distribution hubs, splitters, switching  
10 equipment, routers, servers, power equipment, and any other network  
11 equipment.

12 **Sec. 12. 32 V.S.A. § 3618(c)(1) is amended to read:**

13 (1) “Business personal property” means tangible personal property of a  
14 depreciable nature used or held for use in any trade, business, professional  
15 practice, transaction, activity, or occupation conducted for profit, including all  
16 furniture and fixtures, apparatus, tools, implements, books, machines, boats,  
17 construction devices, and all personal property used or intended to be used for  
18 the production, processing, fabrication, assembling, handling, or transportation  
19 of anything of value, or for the production, transmission, control, or disposition  
20 of power, energy, heat, light, water, or waste. “Business personal property”  
21 does not include inventory, or goods and chattels so affixed to real property as

1 to have become part thereof, and that are therefore not severable or removable  
2 without material injury to the real property, nor does it include poles, lines, and  
3 fixtures that are taxable under sections 3620, 3622, and 3659 of this title.

4 **Sec. 13. 32 V.S.A. § 3622 is added to read:**

5 § 3622. COMMUNICATIONS POLES, LINES, AND FIXTURES

6 (a) Communications property, as defined in section 3602b of this  
7 subchapter, owned by a nonmunicipal communications service provider shall  
8 be taxed at appraisal value as defined by section 3481 of this title. As used in  
9 this section “communications service provider” means a person that directly  
10 controls communications property by means of ownership, lease agreement, or  
11 other contractual arrangement. The term includes incumbent local exchange  
12 carriers, competitive local exchange carriers, wireless communications  
13 providers, cable television providers, and internet service providers.

14 (b)(1) On or before May 1 of each year, the Division of Property Valuation  
15 and Review of the Department of Taxes shall provide the listers in each  
16 municipality with the valuation of all taxable communications property of any  
17 communications service provider situated therein as reported by such provider  
18 to the Division.

19 (2) On or before March 31 of each year, each communications service  
20 provider shall submit to the Division a sworn inventory of all its taxable

1 communications property in a form that identifies the valuation of its property  
2 in each municipality.

3 (3) The Division shall prescribe the form of the inventory required under  
4 subdivision (2) of this subsection and the officer or officers who shall submit  
5 the sworn inventory.

6 (4) The valuations provided to the listers pursuant to this section shall be  
7 considered along with any other information as may reasonably be required the  
8 listers in determining and fixing the valuations of communications property for  
9 the purposes of local taxation.

10 **Sec. 14. 32 V.S.A. § 3659 is amended to read:**

11 § 3659. MUNICIPAL LANDS

12 Land and buildings of a municipal corporation, whether acquired by  
13 purchase or condemnation and situated outside its territorial limits shall be  
14 taxed by the municipality in which such land is situated. Said land shall be set  
15 to such municipal corporation in the grand list of the town or city in which  
16 such real estate is located at the value fixed in the appraisal next preceding the  
17 date of acquisition of such property and taxed on such valuation. The value  
18 fixed on such property at each appraisal thereafter shall be the same per acre as  
19 the value fixed on similar property in the town or city. Improvements made  
20 subsequent to the acquisition of the land shall not be taxed; except that an  
21 additional tax not to exceed 75 percent of the appraisal of the land may be

1 levied in lieu of a personal property tax. Electric utility poles, lines, and pole  
2 fixtures owned by a municipal utility lying beyond its boundaries shall be  
3 taxed at appraisal value as defined in section 3481 of this title.

4 Communications property, as defined in section 3602b of this title, owned by a  
5 municipality lying beyond its boundaries shall be taxed at appraisal value as  
6 defined in section 3481 of this title.

7 \* \* \* State ROW Charge; Communications Providers \* \* \*

8 Sec. 15. 19 V.S.A. § 26a is amended to read:

9 § 26a. DETERMINATION OF RENT TO BE CHARGED FOR LEASING  
10 OR LICENSING STATE-OWNED PROPERTY UNDER THE  
11 AGENCY’S JURISDICTION

12 (a) Except as otherwise provided by subsection (b) of this section, or as  
13 otherwise provided by law, leases or licenses negotiated by the Agency under  
14 5 V.S.A. §§ 204 and 3405 and section 26 and subsection 1703(d) of this title  
15 ordinarily shall require the payment of fair market value rent, as determined by  
16 the prevailing area market prices for comparable space or property. However,  
17 the Agency may lease or license State-owned property under its jurisdiction for  
18 less than fair market value when the Agency determines that the proposed  
19 occupancy or use serves a public purpose or that there exist other relevant  
20 factors, such as a prior course of dealing between the parties, that justify  
21 setting rent at less than fair market value.

1 (b)(1) Unless otherwise required by federal law, beginning on or before  
2 October 1, 2024, the Agency shall annually assess, collect, and deposit in the  
3 Transportation Fund a reasonable charge ~~or payment~~ with respect to leases or  
4 licenses for access to or use of State-owned rights-of-way by providers of  
5 broadband or wireless communications facilities or services communications  
6 service providers as defined in 32 V.S.A. § 3622 for the installation of  
7 communications property as defined in 32 V.S.A. § 3602b. The Agency may  
8 ~~waive such charge or payment in whole or in part if the provider offers to~~  
9 ~~provide comparable value to the State so as to meet the public good as~~  
10 ~~determined by the Agency and the Department of Public Service. For the~~  
11 ~~purposes of this section, the term “comparable value to the State” shall be~~  
12 ~~construed broadly to further the State’s interest in ubiquitous broadband and~~  
13 ~~wireless service availability at reasonable cost. Any waiver of charges or~~  
14 ~~payments for comparable value to the State granted by the Agency may not~~  
15 ~~exceed five years. Thereafter, the Agency may extend any waiver granted for~~  
16 ~~an additional period not to exceed five years if the Agency makes affirmative~~  
17 ~~written findings demonstrating that the State has received and will continue to~~  
18 ~~receive value that is comparable to the value to the provider of the waiver, or it~~  
19 ~~may revise the terms of the waiver in order to do so.~~

20 (2) As used in this subsection, “reasonable charge” means:

21 (A) \$270.00 for each wireless communications facility.

1           (C) A per foot fee for digital subscriber line, coaxial cable, and fiber  
2           optic facilities as follows:

3                   (i) \$0.02 in a county that has a population of less than 25,000;

4                   (ii) \$0.07 in a county that has a population of at least 25,000 but  
5                   less than 100,000;

6                   (iii) \$0.13 in a county that has a population of at least 100,000.

7           (3) The charge required by this subsection shall not apply to installations  
8           of communications property owned by:

9                   (A) a communications union district;

10                   (B) an internet service provider that qualifies as an “eligible  
11                   provider” under 30 V.S.A. § 8082(4), provided the lease or license for access  
12                   to or use of State-owned rights of way is part of a “universal service plan” as  
13                   defined in 30 V.S.A. § 8082(12), as certified by the Vermont Community  
14                   Broadband Board; or

15                   (C) a cable television service provider, provided the property is part  
16                   of a cable television system subject to a certificate of public good issued by the  
17                   Public Utility Commission under 30 V.S.A. chapter 13.

18           (c) Nothing in this section shall authorize the Agency to impose a charge or  
19           payment for the use of a highway right-of-way that is not otherwise authorized  
20           or required by State or federal law.

1 (d) ~~Nothing in this section shall be construed to impair any contractual~~  
2 ~~rights existing on June 9, 2007.~~ The State shall have no authority under this  
3 section to waive any sums due to a railroad. The State shall also not offer any  
4 grants or waivers of charges for any new broadband installations in segments  
5 of rail corridor where an operating railroad has installed or allowed installation  
6 of fiber optic facilities prior to June 9, 2007 unless the State offers equivalent  
7 terms and conditions to the owner or owners of existing fiber optic facilities.

8 (e) Notwithstanding 2 V.S.A. § 20(d), beginning on January 1, 2025, and  
9 annually thereafter, the Agency shall submit a written report to the General  
10 Assembly itemizing all charges and payments collected under this section.

11 \* \* \* Community Media Public Benefit Fund; Pole Attachment Charge \* \* \*

12 **Sec. 16. FINDINGS AND INTENT**

13 (a) The General Assembly finds:

14 (1) Public, educational, and government (PEG) access is an essential  
15 service for Vermont, providing ongoing access to public meetings and  
16 emergency information, connecting communities, and preserving local  
17 identity.

18 (2) PEG providers, also known as access management organizations  
19 (AMOs), provide internet-based services that serve whole communities, not  
20 merely those portions covered by cable television systems.

1           (3) AMOs have been funded principally by a surcharge on cable  
2           television service, which is paid directly from cable companies to AMOs.  
3           AMO funding streams have declined in recent years due to technological  
4           changes as well as to consumer preference shifts away from cable  
5           programming and towards internet-based streaming services.

6           (b) It is the intent of the General Assembly to affirm the continuing  
7           importance of community media services in Vermont by providing a stable and  
8           ongoing funding stream for Vermont’s AMOs. Such funding shall be derived  
9           from the communications industry through a competitively neutral and  
10           nondiscriminatory charge paid by communications providers and imposed on  
11           the principal facilities used to support modern communications, which are  
12           heavily used by nearly all service providers on the modern network, including  
13           wireless service.

14           Sec. 17. 30 V.S.A. chapter 88A is added to read:

15           CHAPTER 88A. COMMUNITY MEDIA PUBLIC BENEFIT FUND

16           § 7601. PURPOSE

17           This chapter establishes a financial structure to provide adequate financial  
18           support to Vermont’s access management organizations so that public,  
19           educational, and government (PEG) services are broadly available everywhere  
20           in the State. It creates an annual utility pole attachment charge on  
21           communications service providers to finance that structure.



1     § 7602. DEFINITIONS

2             As used in this chapter:

3             (1) “Access management organization” or “AMO” means a nonprofit  
4             entity that is not a part of a cable company and that is designated to receive  
5             PEG access support through a cable company and contracted to manage PEG  
6             channels and facilities for noncommercial purposes, pursuant to Public Utility  
7             Commission Rule 8.000.

8             (2) “Cable company” means a company that operates a cable television  
9             system, as defined in 30 V.S.A. chapter 13.

10            (3) “Communications facility” means a physical facility, including  
11            copper cable, optical fiber, and antennas, that transmits and receives electrical  
12            or light signals as part of a local, state, national, or international network used  
13            primarily for communications.

14            (4) “Communications service provider” means an entity that directly  
15            controls communications facilities by means of ownership, lease agreement, or  
16            other arrangement. The term includes incumbent local exchange carriers,  
17            competitive local exchange carriers, wireless communications providers, cable  
18            television companies, and internet service providers.

19            (5) “Fund” means the Community Media Public Benefit Fund.

20            (6) “Pole attachment” means the physical attachment of a  
21            communications facility to a utility pole.

1           (7) “Pole-owning utility” means a company, as defined in 30 V.S.A.  
2           § 201(1), that is subject to regulation by the Public Utility Commission and has  
3           an ownership interest in one or more utility poles.

4           (8) “Utility pole” means a structure used to support one or more  
5           communications facilities above ground, without regard to ownership and  
6           without regard to whether the pole is used to transmit electric power. “Utility  
7           pole” does not include a structure outside the public rights-of-way constructed  
8           for the sole or primary purpose of supporting wireless antennas or any building  
9           on which one or more wireless antennas have been deployed.

10           (9) “Vermont Access Network” means the nonprofit organization that  
11           represents Vermont’s access management organizations in matters of mutual  
12           concern, including the effective operation and advancement of PEG access  
13           throughout the State, and includes any successor organization.

14           § 7603. COMMUNITY MEDIA PUBLIC BENEFIT FUND

15           The Community Media Public Benefit Fund is created as a special fund  
16           within the State Treasury. The Fund shall be composed of all receipts from the  
17           pole attachment charge imposed in this chapter, as well as any other funds so  
18           appropriated by the General Assembly and any funds received as grants or  
19           gifts and approved according to the provisions of 32 V.S.A. § 5. Unexpended  
20           balances shall remain in the Fund from year to year.

1        § 7604. POLE ATTACHMENT CHARGE

2            (a) Charge imposed. A charge is imposed on each pole attachment in this  
3        State that exists on April 1 of each year. The charge is imposed on a  
4        communications service provider for each pole attachment owned or controlled  
5        by that communications service provider.

6            (b) Multiple attachments. Where multiple communications facilities exist  
7        on a single utility pole, one charge is imposed for each attachment point.  
8        However, if two or more facilities are attached to a single attachment point,  
9        such as over-lashed cables or wires, those facilities are subject to a single  
10       charge if and only if all facilities at that attachment point are owned or  
11       controlled by a single provider.

12           (c) Rate of charge. The rate of charge shall be \$15.00 per year for each  
13       pole attachment.

14           (d) Exemption. The charge does not apply to pole attachments of publicly  
15       owned communications facilities.

16           (e) Cable deduction. A cable company may deduct from amounts due  
17       under this section any amounts paid to AMOs, as required by Public Utility  
18       Commission Rule 8.000, during the previous calendar year. Nothing in this  
19       chapter reduces or eliminates the obligation of any cable company to provide  
20       funding to AMOs pursuant to State or federal law or rule.

1     § 7605. DISTRIBUTION OF FUNDS

2           (a) The General Assembly shall annually appropriate amounts from the  
3     Fund to the Office of the Secretary of State for the purpose of making grants  
4     for the operational costs of AMOs pursuant to this section.

5           (b) The Secretary of State shall administer those grants by making a single  
6     disbursement to the Vermont Access Network on or before October 1 of each  
7     year, beginning in 2024. On or before September 1 of each year, the Vermont  
8     Access Network shall submit a plan to the Secretary of State with a schedule of  
9     proposed subgrants to AMOs. The distribution under this subsection shall  
10    occur only if the Secretary approves that plan.

11          (c) After receiving its annual grant, the Vermont Access Network shall  
12    promptly distribute all of the funds to AMOs pursuant to the plan approved by  
13    the Secretary. An AMO that is not in substantial compliance with the annual  
14    reporting requirements of Public Utility Commission Rule 8.000 is ineligible  
15    for the grant.

16          (d) The General Assembly shall annually appropriate amounts from the  
17    Fund to the Department of Taxes and the Office of the Secretary of State for  
18    administrative expenses incurred under this chapter. The total appropriation to  
19    the Department and the Office shall not exceed five percent of the total annual  
20    appropriation under this section.

1     § 7606. PAYMENT AND REPORTING

2           (a) Beginning on July 1, 2024, and annually thereafter, pole attachment  
3     charges shall be paid to the Department of Taxes, along with a return that  
4     describes the number of pole attachments that the communications service  
5     provider owned or controlled in the State on April 1 of the same calendar year.

6           (b) Within 60 days following any request from the Commissioner of Taxes,  
7     a pole-owning utility shall report the number of utility poles it owns or controls  
8     and submit an inventory of the attachments to those poles, classified according  
9     to the communications service provider who owns or controls the attached  
10    facilities.

11    § 7607. RULEMAKING

12           The Commissioner of Taxes may adopt rules to the extent necessary to  
13    effectuate the purpose of this chapter. No rules or rulemaking process shall in  
14    any way delay the effective date of the pole attachment charge or the annual  
15    payment of such charge.

16                                   \* \* \* Effective Dates \* \* \*

17    Sec. 18. EFFECTIVE DATES

18           This act shall take effect on July 1, 2024, except:

19           (1) Secs. 1–2 (prewritten computer software) shall take effect on June 1,  
20    2025.

1           (2) Secs. 3–7 (VUSF contribution method; 988 funding) shall take effect  
2           on January 1, 2025.

3

4

5

6           (Committee vote: \_\_\_\_\_)

7

\_\_\_\_\_

8

Representative \_\_\_\_\_

9

FOR THE COMMITTEE