

H.933 Section 6
Proposed Amendment by Vermont Association of Broadcasters
Presented to Senate Finance Committee April 15, 2026

Request:

To amend section 6 of H.933 with a definition for “Communications Service Provider” which does not exist in Act 145

Why Are We Asking For This?

Without a definition, the Vermont Department of Taxes got overzealous in their interpretation and wrongfully included traditional one-way broadcast.

Why Is Broadcast Not Subject to Act 145?

- Broadcast and telecom are two separate very different industries that happen to both use the word “communication” as common industry nomenclature.
- “broadcast”, “broadcast radio” and “broadcast television” do not appear *anywhere* in Act 145.
- In Act 145, “communications property” is defined as *“tangible personal property used to enable the real-time, **two-way**, electromagnetic transmission of information, such as audio, video, and data, that is so fitted and attached as to be part of a local, state, national, or international communications network.”*
- Broadcast radio and television is **one-way** communication, not two-way. Broadcast is also not part of any local, state, national or international communications network. Broadcast does not fit the definition of communications property, nor should it. Broadcast infrastructure, in addition to being one-way, is expressly used to broadcast the news, weather, sports, and entertainment we produce which is listened to and watched by Vermonters for free.
- Broadcast does not have subscribers or customers paying for a service nor do we *provide* any communication service.
- Precedent set by PUC in 2020. Vermont Public Radio needed to do some work on their tower and applied to use Act 248a. The state of Vermont Public Utility Commission denied Vermont Public Radio use of Act 248a because they classified broadcast as “one-way” communication and said that Act 248a was only for “two-way” communication.
- Will Baker from the Vermont Dept. of Taxes general counsel conceded in an email to the VAB’s attorney, *“If a tower has only radio or television one-way communications, it is not communications property.”*
- Legislative Counsel Kirby Keaton said in an April 10th email to Senator Chittenden, *“My read of the underlying statute (and confirmed by Maria Royle, my Legislative Counsel colleague who staffed this when it passed through the Legislature) is that a traditional one-way broadcaster should not be subject to section 3602b. [which is the communications property inventory form.]*

The only definition of communications service provider I could find that already exists in Vermont state law is from [Title 30: Public Service:](#)

[Chapter 092 : Electric and Gas Companies; Providing Access for Communications Facilities](#)

(Cite as: 30 V.S.A. § 8090)

● **§ 8090. Definitions**

“Communications service provider” shall mean the Vermont Telecommunications Authority, a company subject to the jurisdiction of the Public Utility Commission under subdivision 203(5) or section 502 of this title, or a broadband service provider who is considered to be an “attaching entity” pursuant to subsection 209(g) of this title.