

House File 960 - Enrolled

House File 960

AN ACT

RELATING TO THE SALES TAX EXEMPTION FOR THE PURCHASE OF CENTRAL OFFICE EQUIPMENT OR TRANSMISSION EQUIPMENT USED BY CERTAIN ENTITIES PRIMARILY IN THE FURNISHING OF TELECOMMUNICATIONS SERVICES ON A COMMERCIAL BASIS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 423.3, subsection 47A, paragraph a, Code 2026, is amended to read as follows:

a. The sales price from the sale of central office equipment or transmission equipment ~~primarily~~ used in the furnishing of telecommunications services, internet access services, or a combination of these, on a commercial basis by local exchange carriers and competitive local exchange service providers; by franchised cable television operators, mutual companies, municipal utilities, cooperatives, and companies furnishing communications services that are not subject to rate regulation as provided in [chapter 476](#); by long distance companies as

defined in [section 477.10](#); or ~~for~~ by a provider of commercial mobile radio service as defined in [47 C.F.R. §20.3](#) ~~in the furnishing of telecommunications services on a commercial basis.~~

PAT GRASSLEY
Speaker of the House

AMY SINCLAIR
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 960, Ninety-first General Assembly.

MEGHAN NELSON
Chief Clerk of the House

Approved _____, 2026

KIM REYNOLDS
Governor