

By: Representatives Byrd, James-Jones,
Sanders, Smith, Waldo

To: Public Utilities

HOUSE BILL NO. 1322

1 AN ACT TO AMEND SECTION 57-87-7, MISSISSIPPI CODE OF 1972, TO
2 REVISE THE DEFINITION OF "EQUIPMENT USED IN THE DEPLOYMENT OF
3 BROADBAND TECHNOLOGIES" FOR CERTAIN PURPOSES; AND FOR RELATED
4 PURPOSES.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

6 **SECTION 1.** Section 57-87-7, Mississippi Code of 1972, is
7 amended as follows:

8 57-87-7. Equipment used in the deployment of broadband
9 technologies by a telecommunications enterprise (as defined in
10 Section 57-73-21(14)), that is placed in service after June 30,
11 2003, and before July 1, 2025, shall be exempt from ad valorem
12 taxation for a period of ten (10) years after the date such
13 equipment is placed in service. For purposes of this section,
14 "equipment used in the deployment of broadband technologies" means
15 any equipment capable of being used for or in connection with the
16 transmission of information at a rate, prior to taking into
17 account the effects of any signal degradation, that is not less
18 than three hundred eighty-four (384) kilobits per second in at
19 least one direction for equipment placed in service on or before



20 June 30, 2024, and not less than twenty-five (25) megabits per
21 second download, and not less than three (3) megabits per second
22 upload for equipment placed in service after June 30, 2024, and
23 before July 1, 2025, including, but not limited to, asynchronous
24 transfer mode switches, digital subscriber line access
25 multiplexers, routers, servers, multiplexers, fiber optics and
26 related equipment.

27 **SECTION 2.** This act shall take effect and be in force from
28 and after July 1, 2024.

