

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Richard M. Haggerty

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to support disaster response and broadband infrastructure affordability.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Richard M. Haggerty</i>	<i>30th Middlesex</i>	<i>1/12/2025</i>

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act to support disaster response and broadband infrastructure affordability.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Subsection (a) of section 18H of chapter 6A of the General Laws, as
2 appearing in the 2020 Official Edition, is hereby amended by striking out the seventh sentence
3 and inserting in place thereof the following sentence:

4 The provisions of this subsection shall not apply to prepaid wireless service as defined in
5 section 18A.

6 SECTION 2. Chapter 62C of the General Laws is hereby amended to add the following
7 new

8 section:

9 Section 89. (a)The following words as used in this section shall, unless the context
10 otherwise requires, have the following meanings

11 “Registered business in the commonwealth”, a business entity that is currently registered
12 to do business in the state prior to the declared state disaster or emergency.

13 “Out-of-state business”, a business entity that, except for disaster or emergency related
14 work, has no presence in the commonwealth and conducts no business in the commonwealth
15 whose services are requested by a registered business in the commonwealth or by the
16 commonwealth or local government for purposes of performing disaster or emergency related
17 work in the commonwealth. This shall also include a business entity that is affiliated with the
18 registered business in the commonwealth solely through common ownership. The out-of-state
19 business has no registrations or tax filings or nexus in the commonwealth other than disaster or
20 emergency related work during the tax year immediately preceding the declared state disaster or
21 emergency.

22 “Out-of-state employee”, an employee who does not work in the commonwealth, except
23 for disaster or emergency related work during the disaster response period.

24 “Critical infrastructure”, property and equipment located in the commonwealth that is
25 owned or used by communications networks; cable, video, or broadband networks; gas and
26 electric distribution systems; water pipelines; railways; public roads and bridges; and related
27 support facilities that service multiple customers, including but not limited to real and personal
28 property such as buildings, offices, lines, poles, pipes, structures, and equipment.

29 “Declared state disaster or emergency”, disaster or emergency event (1) for which a
30 Governor's state of emergency declaration has been issued, (2) for which a Presidential
31 declaration of a federal major disaster or emergency has been issued, or (3) for which a response
32 has been requested by a public safety or governmental agency in the commonwealth.

33 “Disaster or emergency related work”, repairing, renovating, installing, building,
34 rendering services or other business activities that relate to critical infrastructure that has been

35 damaged, - destroyed, or lost as a result of the declared state disaster or emergency during the
36 disaster response period; or any action taken in response to a request from a public safety or
37 governmental agency in the commonwealth.

38 “Disaster response period” means a period that begins ten days prior to the first day of the
39 governor’s declaration, or the President’s declaration, or the request for a response to a disaster
40 or emergency event issued by a public safety or governmental agency, whichever occurs first,
41 and that extends sixty days after the end of the declared state disaster or emergency.

42 (b)An out-of-state business that conducts operations within the commonwealth for
43 purposes of performing work or services on critical infrastructure damaged, destroyed, or lost as
44 a result of a declared state disaster or emergency during the disaster response period shall not be
45 considered to have established a level of presence that would require that business to register, file
46 or remit state or local taxes or that would require that business or its out of state employees to be
47 subject to any state licensing or registration requirements; inclusive of all state or local business
48 licensing or registration requirements or state and local taxes or fees including, but not limited to,
49 unemployment insurance, state or local occupational licensing fees and sales and use tax or ad
50 valorem tax on equipment brought into the commonwealth temporarily for use during the
51 disaster response period and subsequently removed from the commonwealth, public service
52 commission or secretary of state licensing and regulatory requirements. For purposes of any state
53 or local tax on or measured by, in whole or in part, net or gross income or receipts, all activity of
54 the out-of-state business that is conducted in this commonwealth pursuant to this section shall be
55 disregarded with respect to any filing requirements for such tax including the filing required for a
56 unitary or combined group of which the out-of-state business may be a part. For the purpose of
57 apportioning income, revenue, or receipts the performance by an out-of-state business of any

58 work in accordance with this section shall not be sourced to or shall not otherwise impact or
59 increase the amount of income, revenue, or receipts apportioned to the commonwealth.

60 (c) Any out-of-state employee shall not be considered to have established residency or a
61 presence in the commonwealth that would require that person or that person's employer to file
62 and pay income taxes or to be subjected to tax withholdings or to file and pay any other state or
63 local tax or fee during the disaster response period, including related state or local employer
64 withholding and remittance obligations.

65 (d) Out-of-state businesses and out-of-state employees shall be required to pay
66 transaction taxes and fees including but not limited to fuel taxes or sales/use taxes on materials or
67 services consumed or used in the commonwealth subject to sales or use tax, hotel taxes, car
68 rental taxes or fees that the out-of-state affiliated business or out-of-state employee purchases for
69 use or consumption in the commonwealth during the disaster response period, unless such taxes
70 are otherwise exempted during a disaster response period.

71 (e) Any out-of-state business or out-of-state employee that remains in the commonwealth
72 after the disaster response period will become subject to the commonwealth's normal standards
73 for establishing presence, residency or doing business in the commonwealth and will therefore
74 become responsible for any business or employee tax requirements that ensue.

75 (f) (1) The out-of-state business that enters the commonwealth shall, upon request,
76 provide to the department a statement that it is in the commonwealth for purposes of responding
77 to the disaster or emergency, which statement shall include the business' name, state of domicile,
78 principal business address, federal tax identification number, date of entry, and contact
79 information. (2) A registered business in the commonwealth shall, upon request, provide the

80 information required in subsection (1) of this section for any affiliate that enters the
81 commonwealth that is an out-of-state business. The notification shall also include contact
82 information for the registered business in the commonwealth.

83 (g) An out-of-state business or an out-of-state employee that remains in the
84 commonwealth after the disaster response period shall complete state and local registration,
85 licensing and filing requirements that ensue as a result of establishing the requisite business
86 presence or residency in the commonwealth applicable under the existing rules.

87 (h)The department shall promulgate necessary regulations, develop and issue forms or
88 online processes, and maintain and make available an annual record of any designations pursuant
89 to this section.

90 SECTION 3. Section 1 of Chapter 64H of the General Laws, as so appearing in the 2020
91 Official Edition, is hereby amended by inserting, after the definition of “Retail establishment”,
92 the following new definitions:-

93 “Critical telecommunications infrastructure”, property and equipment located within the
94 Commonwealth that is owned or used by a licensed provider of telecommunication services for
95 purposes of distributing, transmitting, monitoring, switching, routing, or producing
96 telecommunications services and related support facilities that service multiple customers,
97 including but not limited to real and personal property such as buildings, office, lines, poles,
98 pipes, structures and equipment.

99 “Qualified truck”, commercial motor vehicle that has 2 axles and a gross vehicle weight
100 rating in excess of 10,000 pounds or a commercial motor vehicle that has 3 or more axles.

101 “Rolling stock”, qualified truck, trailer drawn behind a qualified truck, and parts or other
102 tangible personal property affixed to or to be affixed to and used in the operation of a qualified
103 truck or trailer.

104 SECTION 4. Section 6 of Chapter 64H of the General Laws, as amended by Chapter
105 238, Laws 2024, is hereby further amended by inserting, after subsection (zz), the following new
106 subsection:-

107 “(aaa) sales of rolling stock used by a licensed provider of telecommunications services
108 to transport goods in interstate commerce or to perform work or services on critical
109 telecommunications infrastructure in response to a request from a public safety or other
110 governmental agency or to support the continuation or repair of telecommunications services
111 during a weather-related emergency in the Commonwealth.

112 For purposes of this paragraph, a licensed provider of telecommunications services shall
113 substantiate the need to respond to a request from a public safety or other governmental agency
114 or to support the continuation or repair of telecommunications services during a weather-related
115 emergency, at such time and in such a manner as the Commissioner shall determine to be
116 necessary and appropriate; provided, however, that the need shall be deemed to be substantiated
117 by the Commissioner if the documentation demonstrating the request for the deployment, the
118 nature and duration of the deployment, and a complete and accurate listing of rolling stock used
119 to perform work or services on critical telecommunications infrastructure.”

120 SECTION 5. Section 6 of Chapter 64H of the General Laws, as amended by Chapter
121 238, Laws 2024, is hereby further amended by inserting, after subsection (aaa), the following
122 new subsection:-

123 (bbb) Sales of machinery, equipment, or replacement parts thereof, to a communications
124 service provider to be used in the provision of broadband communications services. For the
125 purposes of this paragraph:

126 (A) “Machinery, equipment, or replacements parts thereof” includes, but is not limited to,
127 wires, cables, fiber, conduits, antennas, poles, switches, routers, amplifiers, rectifiers, repeaters,
128 receivers, multiplexers, duplexers, transmitters, circuit cards, insulating and protective materials
129 and cases, power equipment, backup power equipment, diagnostic equipment, storage devices,
130 modems, and other general central office or headend equipment, such as channel cards, frames,
131 and cabinets, or equipment used in successor technologies, including items used to monitor, test,
132 maintain, enable, or facilitate qualifying equipment, machinery, software, ancillary components,
133 appurtenances, accessories, or other infrastructure that is used in whole or in part to provide
134 broadband communications services.

135 (B) “Broadband communications services” means telecommunications service, video
136 programming service, internet access service, or any combination thereof.

137 (C) “Telecommunications service” means the same as defined in section 1 of this chapter
138 sixty-four H.

139 (D) “Video programming service” means the sale, offering, transmission, conveyance, or
140 routing of video programming or other video content for purchase by subscribers or customers,
141 regardless of the medium, technology, or method of display and regardless of the payment
142 schedule or storage method used to purchase or access such video programming or video
143 content. The term shall also include, but shall not be limited to, the provision of video
144 programming by a multichannel video programming distributor, as defined in paragraphs (20)

145 and (13) of 47 U.S.C. Section 522, including cable service, as defined in 47 U.S.C. Section 522
146 and any substantially equivalent successor technology.

147 (E) "Internet access service" has the same meaning as in Section 1105(5) of the Internet
148 Tax. Freedom Act, 47 United States Code, Section 151, Note.

149 SECTION 6. Section 1 of chapter 64I, as so appearing, is hereby amended by inserting in
150 line 6, after the words "retail sale", the following new words:- ", rolling stock", "qualified
151 truck", "critical telecommunications infrastructure".

152 SECTION 7. Section 7 of chapter 64I, as so appearing, is hereby amended by inserting,
153 after subsection (e), the following new subsection:-

154 (f) Storage, use or other consumption of rolling stock that is exempt from tax pursuant to
155 subsection (yy) of section 6 of chapter 64H".

156 SECTION 8. Section 5 of this Act shall take effect for sales occurring on and after July
157 1,2025.