

**Bill Summary**  
2<sup>nd</sup> Session of the 59<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 3961</b>
<b>Version:</b>	<b>FS</b>
<b>Request No.:</b>	<b>3777</b>
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**Bill Analysis**

HB 3961 defines broadband service providers as it relates to the ad valorem tax code. The measure directs the State Board of Equalization to assess the property used to provide wired broadband service constructed after the effective date at a ratio of 15% per year beginning in 2025. The property assessed in this manner shall only include property exclusively used to provide broadband internet service to areas meeting the coverage requirements outlined in the measure. The valuation of all assets shall be calculated on a net book basis to each assessment rate.

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