

# Property Tax Exemption for Broadband Technology

A property tax exemption is available for eligible telecommunications businesses on the purchase of equipment used in the deployment of broadband technology in the state.

## Program Facts

A Broadband Technology full property tax exemption is provided to entities to encourage the deployment of high-speed internet access throughout the state, with an emphasis on rural areas. Qualifying equipment used in the deployment of broadband technologies includes asynchronous transfer mode switches, digital subscriber line access multiplexers, routers, servers, multiplexes, fiber optics, and related equipment.

To qualify for this exemption, application must be made to the County Tax Assessor with the applicable governing authority.

For further details, see the Mississippi Tax Incentives, Exemptions, and Credits on the State Tax Commission's website <http://www.mstc.state.ms.us/revenue/incentive/2008IncentiveBook.pdf>, or Section 57-87-7, MS Code 1972, Annotated. To request these documents or for assistance, contact the State Tax Commission at (601)923-7635 or the Financial Resources Division at [financial@mississippi.org](mailto:financial@mississippi.org) or (601)359-3552.