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(Original Signature of Member)

117TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to allow a refundable credit against tax for the purchase of communications signal boosters in areas with inadequate broadband internet access service, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. MOOLENAAR introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow a refundable credit against tax for the purchase of communications signal boosters in areas with inadequate broadband internet access service, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Broadening Online Op-
5 portunities through Simple Technologies Act” or the
6 “BOOST Act”.

1 **SEC. 2. BROADBAND INTERNET COMMUNICATIONS SIGNAL**
2 **BOOSTER CREDIT.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 is amended by inserting before section 37 the fol-
6 lowing new section:

7 **“SEC. 36C. BROADBAND INTERNET COMMUNICATIONS SIG-**
8 **NAL BOOSTER CREDIT.**

9 “(a) IN GENERAL.—In the case of an individual who
10 elects the application of this section, there shall be allowed
11 as a credit against the tax imposed by this subtitle for
12 the taxable year an amount equal to 75 percent of so much
13 of the qualified signal booster expenditures of the taxpayer
14 for the taxable year as does not exceed \$400.

15 “(b) QUALIFIED SIGNAL BOOSTER EXPENDI-
16 TURES.—For purposes of this section—

17 “(1) IN GENERAL.—The term ‘qualified signal
18 booster expenditures’ means amounts paid or in-
19 curred by the taxpayer for the purchase of any com-
20 munications signal booster for use by the taxpayer
21 in a principal residence (within the meaning of sec-
22 tion 121) of the taxpayer which is located in an
23 unserved area.

24 “(2) COMMUNICATIONS SIGNAL BOOSTER.—The
25 term ‘communications signal booster’ means a device
26 the first use of which is with the taxpayer and that

1 receives a wireless signal, or a commercial mobile
2 data service (as defined in section 6001 of the Mid-
3 dle Class Tax Relief and Job Creation Act of 2012
4 (47 U.S.C. 1401)) signal—

5 “(A) in order to increase the strength or
6 range of such signal, and

7 “(B) in connection with retransmitting a
8 broadband internet access service signal.

9 “(3) UNSERVED AREA.—The term ‘unserved
10 area’ means an area eligible for funding under phase
11 1 or phase 2 of the Rural Digital Opportunity Fund
12 established by the Federal Communications Commis-
13 sion in the Report and Order in the matter of Rural
14 Digital Opportunity Fund and Connect America
15 Fund that was adopted by the Commission on Janu-
16 ary 30, 2020 (FCC 20-5).

17 “(4) BROADBAND INTERNET ACCESS SERV-
18 ICE.—The term ‘broadband internet access service’
19 has the meaning given such term in section 8.1(b)
20 of title 47, Code of Federal Regulations (or any suc-
21 cessor regulation).

22 “(c) CREDIT ALLOWED FOR ONLY 1 TAXABLE
23 YEAR.—An election by the taxpayer to have this section
24 apply may not be made for any taxable year if such an

1 election is in effect for the taxpayer for any preceding tax-
2 able year.

3 “(d) REGULATIONS AND GUIDANCE.—The Secretary
4 shall, in consultation with the Federal Communications
5 Commission, prescribe such regulations, and provide such
6 other guidance, as may be necessary to carry out the pur-
7 poses of this section.

8 “(e) TERMINATION.—This section shall not apply to
9 any amounts paid or incurred in any taxable year begin-
10 ning after December 31, 2025.”

11 (b) CLERICAL AMENDMENT.—The table of sections
12 for subpart C of part IV of subchapter A of chapter 1
13 of such Code is amended by inserting before the item re-
14 lating to section 26 the following new item:

“Sec. 36C. Broadband Internet communications signal booster credit.”

15 (c) CONFORMING AMENDMENT.—Section 1324(b) of
16 title 31, United States Code, is amended by inserting
17 “36C,” after “36B.”

18 (d) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to taxable years beginning after
20 December 31, 2020.

21 **SEC. 3. SENSE OF CONGRESS.**

22 It is the sense of the Congress that the Federal Com-
23 munications Commission should establish maps of areas
24 eligible for funding under phase 2 of the Rural Digital
25 Opportunity Fund as expeditiously as possible.