

117TH CONGRESS
1ST SESSION

H. R. 2411

To amend the Internal Revenue Code of 1986 to provide a tax credit to consumers to reimburse a portion of the cost of broadband infrastructure serving limited broadband districts.

IN THE HOUSE OF REPRESENTATIVES

APRIL 8, 2021

Mr. KILMER introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit to consumers to reimburse a portion of the cost of broadband infrastructure serving limited broadband districts.

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 “Broadband for All Act
5 of 2021”.

1 **SEC. 2. REFUNDABLE CREDIT FOR COST OF BROADBAND**
2 **INFRASTRUCTURE SERVING LIMITED BROAD-**
3 **BAND DISTRICTS.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 is amended by inserting after section 36B the fol-
7 lowing new section:

8 **“SEC. 36C. COST OF BROADBAND INFRASTRUCTURE SERV-**
9 **ING LIMITED BROADBAND DISTRICTS.**

10 “(a) IN GENERAL.—In the case of any member of
11 a limited broadband district, there shall be allowed as a
12 credit against the tax imposed by this subtitle for the tax-
13 able year an amount equal to 75 percent of the qualified
14 broadband infrastructure payments with respect to such
15 district paid or incurred by such person during such tax-
16 able year.

17 “(b) ANNUAL DOLLAR LIMITATION.—The credit al-
18 lowed under subsection (a) with respect to any taxpayer
19 for any taxable year shall not exceed \$10,000.

20 “(c) DEFINITIONS.—For purposes of this section—

21 “(1) LIMITED BROADBAND DISTRICT.—The
22 term ‘limited broadband district’ means any group
23 of two or more persons if—

24 “(A) each such person enters into an
25 agreement with a public or private provider of

1 broadband Internet access service under
2 which—

3 “(i) such provider agrees to provide
4 qualified broadband service to such person,
5 and

6 “(ii) such person agrees to pay such
7 provider for such person’s share (deter-
8 mined pursuant to such agreement) of the
9 provider’s investment in infrastructure nec-
10 essary to provide such service, and

11 “(B) all of the qualified broadband service
12 provided pursuant to such agreements is pro-
13 vided to locations in an unserved broadband
14 community.

15 “(2) QUALIFIED BROADBAND INFRASTRUCTURE
16 PAYMENTS.—The term ‘qualified broadband infra-
17 structure payment’ means any payment described in
18 paragraph (1)(A)(ii). Such payment may include
19 reasonable interest charges.

20 “(3) UNSERVED BROADBAND COMMUNITY.—
21 The term ‘unserved broadband community’ means
22 any community that (as of the time the agreement
23 described in paragraph (1) is entered into)—

1 “(A) is not served by any provider of quali-
2 fied broadband service (other than providers
3 using satellite technology), and

4 “(B) obtains a certification from all pro-
5 viders of broadband internet access service that
6 the Federal Communications Commission’s
7 most recent Form 477 data collection shows as
8 serving the census blocks in which such commu-
9 nity is located, stating that such providers do
10 not offer qualified broadband service to any lo-
11 cation within such community.

12 “(4) QUALIFIED BROADBAND SERVICE.—The
13 term ‘qualified broadband service’ means broadband
14 Internet access service at download speeds of at
15 least 25 megabits per second and upload speeds of
16 at least 3 megabits per second.

17 “(5) BROADBAND INTERNET ACCESS SERV-
18 ICE.—The term ‘broadband Internet access service’
19 has the meaning given such term in section 8.2 of
20 title 47, Code of Federal Regulations.”.

21 (b) CONFORMING AMENDMENTS.—

22 (1) Section 6211(b)(4)(A) of such Code is
23 amended by inserting “36C,” after “36B,”.

1 (2) Section 1324(b)(2) of title 31, United
2 States Code, is amended by inserting “36C,” after
3 “36B,”.

4 (3) The table of sections for subpart C of part
5 IV of subchapter A of chapter 1 of the Internal Rev-
6 enue Code of 1986 is amended by inserting after the
7 item relating to section 36B the following new item:

Sec. 36C. Cost of broadband infrastructure serving limited broadband districts.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years ending after the
10 date of the enactment of this Act.

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