

118TH CONGRESS
1ST SESSION

H. R. 6554

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

DECEMBER 1, 2023

Mr. MOOLENAAR (for himself, Mr. BISHOP of Georgia, Mr. PANETTA, and Mr. HUIZENGA) 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 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—

20 “(A) any communications signal booster,

21 “(B) any customer premises equipment for
22 use with satellite networks,

23 “(C) any ground station equipment to send
24 and receive transmissions from satellite net-
25 works,

1 for use by the taxpayer in a principal residence
2 (within the meaning of section 121) of the taxpayer
3 which is located in an unserved area.

4 “(2) COMMUNICATIONS SIGNAL BOOSTER.—The
5 term ‘communications signal booster’ means a device
6 the first use of which is with the taxpayer and that
7 receives a wireless signal, or a commercial mobile
8 data service (as defined in section 6001 of the Mid-
9 dle Class Tax Relief and Job Creation Act of 2012
10 (47 U.S.C. 1401)) signal—

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

13 “(B) in connection with retransmitting a
14 broadband internet access service signal.

15 “(3) UNSERVED AREA.—The term ‘unserved
16 area’ means an area eligible for funding under phase
17 1 or phase 2 of the Rural Digital Opportunity Fund
18 established by the Federal Communications Commis-
19 sion in the Report and Order in the matter of Rural
20 Digital Opportunity Fund and Connect America
21 Fund that was adopted by the Commission on Janu-
22 ary 30, 2020 (FCC 20–5).

23 “(4) BROADBAND INTERNET ACCESS SERV-
24 ICE.—The term ‘broadband internet access service’
25 has the meaning given such term in section 8.1(b)

1 of title 47, Code of Federal Regulations (or any suc-
2 cessor regulation).

3 “(c) CREDIT ALLOWED FOR ONLY 1 TAXABLE
4 YEAR.—An election by the taxpayer to have this section
5 apply may not be made for any taxable year if such an
6 election is in effect for the taxpayer for any preceding tax-
7 able year.

8 “(d) REGULATIONS AND GUIDANCE.—The Secretary
9 shall, in consultation with the Federal Communications
10 Commission, prescribe such regulations, and provide such
11 other guidance, as may be necessary to carry out the pur-
12 poses of this section including a program for persons en-
13 gaged in the trade or business of selling communications
14 signal boosters, or any other equipment described in sub-
15 section (b)(1), to voluntarily report any such sale in an
16 unserved area.

17 “(e) TERMINATION.—This section shall not apply to
18 any amounts paid or incurred in any taxable year begin-
19 ning after December 31, 2027.”.

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

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

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

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 December 31, 2023.

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