

# Does optical fiber cable belong to tangible movable property

This amendment specifies, for purposes of sales and use taxes, that "tangible personal property" does not include fiber-optic cable after it has become attached to a utility pole, building, or ...

real property used by a wireline carrier to provide telecommunication or broadband services. Wireline network assets include central office buildings, central office equipment, towers, poles, copper wire, ...

Petitioner's charges for its Cross Connect Service also do not constitute charges for the sale or use of the cables as tangible personal property, because the cables as installed constitute a ...

The Board of Directors' determination must be based upon an opinion or appraisal issued by an accounting, appraisal or investment banking firm of national standing if the Fair Market Value of such ...

Tangible personal property is any physical item you can touch and move that is not permanently attached to land or a building. Furniture, vehicles, jewelry, business equipment, and ...

Currently, cable TV companies provide a service (one-way audit and video programming) that is not subject to Ohio sales tax. However, the sale or rental of tangible personal property (such as ...

Defining the personal property of telecommunications providers as "real property" so that it is taxable in states that do not tax personal property, or otherwise taxing the personal property of communications ...

Learn about tangible personal property, which includes movable items like furniture and machinery, and understand how it is taxed under state regulations.

Your letter does not contain sufficient information for the department to determine whether the dark fiber optic cable is taxable. Dark fiber is taxable if it retains its identity as tangible personal ...

Because fiber optic cable remains tangible personal property after its installation, its lease is taxable, and the Company's lease of dark fiber is subject to sales and use taxes.

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