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Replace lines 102 through 103 on page 4 with the following:

shall be available from September 1, 2026, to August 31, 2029.

Section 3. (a) (1) If any entity takes advantage of the tax exemption created by this act and does not complete the project connected to the tax-exempted equipment within time period required by the Alabama Department of Economic and Community Affairs, the state shall collect all tax exempted by this act and connected to the project.

(2) This subsection shall not apply if the entity failed to complete the project due to extenuating circumstances.

(b) Any taxes collected pursuant to this section shall be distributed to municipal utility boards or departments that provide broadband communication services, to be used for the expansion of broadband communication services.

Section 4. This act shall become effective on June 1,