

HR 1020

BOOST Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Feb 5, 2025

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Feb 5, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/1020>

Sponsor

Name: Rep. Moolenaar, John R. [R-MI-2]

Party: Republican • **State:** MI • **Chamber:** House

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bishop, Sanford D. [D-GA-2]	D · GA		Feb 5, 2025
Rep. Huizenga, Bill [R-MI-4]	R · MI		Feb 5, 2025
Rep. Panetta, Jimmy [D-CA-19]	D · CA		Feb 5, 2025
Rep. Neguse, Joe [D-CO-2]	D · CO		Feb 10, 2025
Rep. Vasquez, Gabe [D-NM-2]	D · NM		Mar 24, 2025

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 5, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Broadening Online Opportunities through Simple Technologies Act or the BOOST Act

This bill establishes a new refundable tax credit, through 2029, for expenses paid to purchase a Wi-Fi signal booster for use in a principal residence. (Some limitations apply.)

The bill allows a taxpayer located in an unserved area a one-time, refundable tax credit for 75% (up to \$400) of expenses paid to purchase

- a communications signal booster (any device that receives a wireless signal or a commercial data service signal in order to increase the strength or range of the signal and in connection with retransmitting a broadband internet access service signal),
- any customer premises equipment for use with satellite networks, or
- any ground station equipment to send and receive transmissions from satellite networks.

Under the bill, an *unserved area* is defined as an area eligible for certain funding under the Rural Digital Opportunity Fund (generally areas where internet speeds are below 25 megabits per second for downloading and 3 megabits per second for uploading).

Finally, under the bill, the Department of the Treasury is required to issue regulations and guidance on the new tax credit and a program for sellers of signal boosters to voluntarily report sales of such devices in unserved areas.

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