      (2)   THE BUYER'S SHIPPING ADDRESS IS IN THE STATE; OR

      (3)   THERE IS NO ITEM SHIPPED AND THE BUYER'S BILLING ADDRESS OR THE LOCATION ASSOCIATED WITH THE BUYER'S MOBILE TELEPHONE NUMBER IS IN THE STATE.

~~11-210.~~

    ~~(D) (1) (I) IN THIS SUBSECTION, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.~~

    ~~(II) "TELECOMMUNICATIONS" MEANS THE TRANSMISSION OF INFORMATION OF THE USER'S CHOOSING, BETWEEN OR AMONG POINTS SPECIFIED BY THE USER, WITHOUT CHANGE IN THE CONTENT OF THE INFORMATION AS IT IS SENT AND RECEIVED.~~

    ~~(III) 1. "TELECOMMUNICATIONS PROVIDER" MEANS A PROVIDER OF TELECOMMUNICATIONS FOR A FEE TO THE PUBLIC OR TO CLASSES OF USERS MAKING TELECOMMUNICATIONS AVAILABLE DIRECTLY TO THE PUBLIC, REGARDLESS OF THE FACILITIES USED.~~

    ~~2. "TELECOMMUNICATIONS PROVIDER" INCLUDES SUBSIDIARIES, AFFILIATES, PARTNERS, AND CO-VENTURERS OF THE PROVIDER OF TELECOMMUNICATIONS.~~

    ~~3. "TELECOMMUNICATIONS PROVIDER" DOES NOT INCLUDE A PROVIDER OF TELECOMMUNICATIONS ONLY TO A SINGLE STRUCTURE SUCH AS A HOTEL, AN OFFICE BUILDING, OR AN APARTMENT BUILDING.~~

    ~~(2) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, THE SALES AND USE TAX DOES NOT APPLY TO THE SALE TO OR USE BY A TELECOMMUNICATIONS PROVIDER OF ANY MACHINERY OR EQUIPMENT, INCLUDING COMPUTER SOFTWARE BUT NOT INCLUDING OFFICE FURNITURE, STANDARD OFFICE EQUIPMENT, OR MOTOR VEHICLES, IF THE EQUIPMENT OR MACHINERY IS RELATED TO THE CONDUCT OF:~~

    ~~(I) A TELECOMMUNICATIONS BUSINESS; OR~~

    ~~(II) A BUSINESS WHICH OFFERS OR PROVIDES THE USE OF THE COMPUTER AND TELECOMMUNICATIONS FACILITIES, INCLUDING EQUIPMENT AND OPERATING SOFTWARE, WHICH COMPRISE THE INTERCONNECTED WORLDWIDE NETWORK OF NETWORKS THAT EMPLOY THE TRANSMISSION CONTROL PROTOCOL/INTERNET PROTOCOL, OR ANY PREDECESSOR OR SUCCESSOR PROTOCOLS TO THAT PROTOCOL.~~

    ~~(3) THE EXEMPTION UNDER THIS SUBSECTION DOES NOT APPLY TO A SALE TO OR USE BY AN INCUMBENT LOCAL EXCHANGE CARRIER, AS DEFINED IN THE FEDERAL TELECOMMUNICATIONS ACT OF 1996, UNLESS THE INCUMBENT LOCAL EXCHANGE CARRIER HAS RECEIVED A DETERMINATION UNDER § 271 OF THAT ACT.~~