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15
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S.97

Introduced by Senators Ashe, Lyons, Mullin, Ayer, and Westman

Referred to Committee on Finance

Date: February 18, 2015

Subject: Taxation; sales and use tax; prewritten software

Statement of purpose of bill as introduced: This bill proposes to clarify that prewritten software accessed remotely is not taxable.

An act relating to taxation of prewritten software

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. PREWRITTEN SOFTWARE ACCESSED REMOTELY

Charges for the right to access and use prewritten software run on underlying infrastructure that is not managed or controlled by the purchaser or any related company shall not be considered tangible personal property under 32 V.S.A. § 9701(7).

Sec. 2. EFFECTIVE DATE

This act shall take effect on July 1, 2015.