1   S.97

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

3   Referred to Committee on

4   Date:

5   Subject: Taxation; sales and use tax; prewritten software

6   Statement of purpose of bill as introduced: This bill proposes to clarify that

7   prewritten software accessed remotely is not taxable.

8   An act relating to taxation of prewritten software

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

10 Sec. 1. PREWRITTEN SOFTWARE ACCESSED REMOTELY

11   Charges for the right to access and use prewritten software run on

12 underlying infrastructure that is not managed or controlled by the purchaser or

13 any related company shall not be considered tangible personal property under

14 32 V.S.A. § 9701(7).

15 Sec. 2. EFFECTIVE DATE

16   This act shall take effect on July 1, 2015.