

1 H.146

2 Introduced by Representatives Scheuermann of Stowe, Baser of Bristol, Carr
3 of Brandon, Condon of Colchester, Dame of Essex, Evans of
4 Essex, Fagan of Rutland City, Fiske of Enosburgh, Greshin of
5 Warren, Hebert of Vernon, Komline of Dorset, LaClair of Barre
6 Town, Lewis of Berlin, Marcotte of Coventry, Myers of Essex,
7 Parent of St. Albans City, Poirier of Barre City, Purvis of
8 Colchester, Shaw of Pittsford, Sabilia of Dover, Stuart of
9 Brattleboro, and Tate of Mendon

10 Referred to Committee on

11 Date:

12 Subject: Taxation; sale and use tax; software

13 Statement of purpose of bill as introduced: This bill proposes to exempt
14 software as a service from Vermont's sales tax.

15 An act relating to exempting software as a service from Vermont's sales tax

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

17 Sec. 1. 32 V.S.A. § 9741(51) is added to read:

18 (51) Prewritten software accessed remotely.

19 Sec. 2. EFFECTIVE DATE

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