

## Cloud Software Tax Legislation

March 19, 2015

S.97 as passed by Senate:

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).

Alternative language supported by Apple and the national Digital Goods and Services Coalition:

Charges for the right to remotely access prewritten software shall not be considered charges for tangible personal property under 32 V.S.A. § 9701(7).