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S.96

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Representative Kimbell of Woodstock moves that the House propose to the

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Senate that the bill be amended by inserting a Sec. 4c to read as follows:

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Sec. 4c. SALES TAX GUIDANCE

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When applying Vermont’s sales and use tax to transactions involving

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prewritten software accessed remotely, the Department of Taxes shall be

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guided by the “true object of the transaction” test as developed in other states.