

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Ways and Means to which was referred Senate Bill No.
3 93 entitled “An act relating to the sales tax exemption for advanced wood
4 boilers” respectfully reports that it has considered the same and recommends
5 that the House propose to the Senate that the bill be amended by striking out
6 Sec. 2, effective date, and inserting in lieu thereof the following to read:

7 Sec. 2. 32 V.S.A. § 9701 is amended to read:

8 § 9701. DEFINITIONS

9 ~~Unless the context in which they occur requires otherwise, as~~ As used in
10 this chapter:

11 * * *

12 (7) “Tangible personal property” means personal property that may be
13 seen, weighed, measured, felt, touched, or in any other manner perceived by
14 the senses. “Tangible personal property” includes electricity, water, gas,
15 steam, and prewritten computer software regardless of how the software is
16 accessed, including remotely.

17 * * *

18 Sec. 3. REPEAL; SALES AND USE TAX EXEMPTION

19 2015 Acts and Resolves No. 51, Sec. G.8 (prewritten software accessed
20 remotely sales tax exemption) is repealed.

1 Sec. 4. EFFECTIVE DATES

2 (a) This section and Sec. 1 (advanced wood boiler sales tax exemption)
3 shall take effect on June 30, 2023.

4 (b) Secs. 2 and 3 (sales tax on prewritten computer software) shall take
5 effect on June 1, 2024.

6 and that after passage the title of the bill be amended to read: “An act
7 relating to sales tax exemptions”

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13 (Committee vote: _____)

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Representative _____

FOR THE COMMITTEE