

1 Sec. 1. 32 V.S.A. § 9701(7) is amended to read:

2 (7) “Tangible personal property” means personal property that may be
3 seen, weighed, measured, felt, touched, or in any other manner perceived by
4 the senses. “Tangible personal property” includes electricity, water, gas,
5 steam, and prewritten computer software regardless of the method in which the
6 prewritten computer software is paid for, delivered, or accessed, including
7 remotely, hosted by a vendor or the vendor’s designee, or both.

8 Sec. 2. REPEAL

9 2015 Acts and Resolves No. 51, Sec. G.8 (prewritten software accessed
10 remotely) is repealed.

11 Sec. 3. EFFECTIVE DATE

12 This act shall take effect on June 1, 2025.

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