

Tangible form language:

Sec. XX. SALES TAX ON PREWRITTEN SOFTWARE DOES NOT
APPLY TO REMOTELY ACCESSED SOFTWARE

(a) The imposition of sales and use tax on prewritten computer software by 32 V.S.A. chapter 233 shall not apply to charges for remotely accessed software made after December 31, 2006.

(b) In this section, “charges for remotely accessed software” means charges for the right to access and use prewritten software run on underlying infrastructure that is not managed or controlled by the consumer. The term “charges for remotely accessed software” does not include charges for the right to access and use prewritten software that is also commercially available in a tangible form.

(c) Enforcement of the sales and use tax imposed on the purchase of specified digital products pursuant to 32 V.S.A. § 9771(8) is not affected by this section.