



This Week in State Tax (TWIST)

June 24, 2024



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Vermont: Bill to Tax Remotely Accessed Software Enacted

In 2015, Vermont law was changed to specifically provide that charges for the right to remotely access prewritten computer software are not considered charges for tangible personal property. The sale of tangible personal property is, of course, subject to sales and use tax. Recently, legislation (House Bill 887) was enacted over Governor Phil Scott's veto that changes the taxation of remotely accessed software. Going forward, "tangible personal property" includes electricity, water, gas, steam, and prewritten computer software regardless of the method in which the prewritten computer software is paid for, delivered, or accessed. This change is effective July 1, 2024, so relatively quickly. Please contact [Ryanne Tannenbaum](#) with questions.

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