

Indirect/Sales/Use:

Mississippi: New Law Calls for Tax Study on Remote and Internet-Based Software Products and Services

S.B. 2831, signed by gov. 3/28/22. New law creates the “Taxation of Remote and internet-based Computer Software Products and Services Study Committee” (Committee) to examine and develop legislative recommendations on the taxation of remote and internet-based computer software products and services for Mississippi sales and use tax purposes. The legislation requires the Committee to report to the Mississippi Legislature no later than October 1, 2022 its findings regarding such taxation – including recommendations for which of these products and services should be taxable and the manner in which they should be taxed. Please contact us with any questions.

URL: <http://billstatus.ls.state.ms.us/2022/pdf/history/SB/SB2831.xml>

— Liudmila Wilhelm (Atlanta)
Senior Manager
Deloitte Tax LLP
lwilhelm@deloitte.com

Joe Garrett (Birmingham)
Managing Director
Deloitte Tax LLP
jogarrett@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.