

Sales/Use/Indirect:

Mississippi: New Law Addresses Taxability of Computer Software Services and Remote Access

S.B. 2449, signed by gov. 3/28/23. Effective from and after July 1, 2023, recently enacted legislation addresses the state sales and use taxation of certain computer services and remote access, including providing that computer software maintained on a server located outside Mississippi and accessible for use only via the internet is *not* considered a taxable retail sale or use, storage or consumption. The legislation also states that while “tangible personal property” for Mississippi sales and use tax purposes includes computer software, it does *not* include electronically stored or maintained data. Furthermore, the legislation explains that taxable telecommunications services does *not* include digital products delivered electronically, including, but not limited to, “computer software, computer software services, electronically stored or maintained data, music, video, reading materials, specified digital products, or ring tones.” Some relevant definitions are also provided in the bill. Please contact us with any questions.

URL: <http://billstatus.ls.state.ms.us/2023/pdf/history/SB/SB2449.xml>

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