

HOUSE No. 2374

By Mr. Voke of Chelsea, petition of Richard A. Voke and another for legislation to include computer softwear in the definition of "tangible personal property" under the income tax law. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT CLARIFYING THE TAXATION OF COMPUTER SOFTWARE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 64H of the General Laws is hereby amended by striking
2 out paragraph (15) and inserting in place thereof the following new
3 paragraph: —

4 (15) "Tangible personal property", personal property of any
5 nature consisting of any produce, goods, wares, merchandise and
6 commodities whatsoever, including prewritten or custom compu-
7 ter programs, whether human or machine-readable and regardless
8 of the media upon which recorded, brought into, produced, manu-
9 factured or being within the Commonwealth, but shall not include
10 rights and credits, insurance policies, bills of exchange, stocks and
11 bonds and similar evidences of indebtedness or ownership.

