

# HOUSE . . . . . No. 2247

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By Mr. Gallagher of Boston, petition of Thomas M. Gallagher, Christopher J. Hodgkins, John A. Businger, Mary Jane Gibson and Paul Kollios that provision be made for the taxation of computer software sales. Taxation.

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## **The Commonwealth of Massachusetts**

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

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AN ACT PROVIDING FOR THE TAXATION OF COMPUTER SOFTWARE SALES.

*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 paragraph (15) and inserting in place thereof the following new  
3 paragraph: —

4 (15) "TANGIBLE PERSONAL PROPERTY", personal prop-  
5 erty of any nature consisting of any produce, goods, wares, mer-  
6 chandise and commodities whatsoever, including any computer  
7 program, be it a systems or application program, be it machine-  
8 readable or human readable, be it a pre-written or a custom pro-  
9 gram, brought into, produced, manufactured or being within the  
10 Commonwealth, Tangible, personal property shall not include  
11 rights and credits insurance policies, bills of exchange, stocks and  
12 bonds and other evidence of indebtedness or ownership.

