## **CPA**

## Practice **Advisor**

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other corporate taxation issues.

Isaac M. O'Bannon • Oct. 02, 2013

On September 27, Massachusetts Governor Deval Patrick signed into law a bill that repeals the Commonwealth's sales and use tax on computer system design services and the modification, integration, enhancement, installation, or configuration of pre-written software.

Global accounting firm Ryan is offering business insight into the issue, as well as other corporate taxation issues. The firm is one of the largest indirect and property tax practices in North America and the seventh largest corporate tax practice in the United States.

The tax had been enacted about two months ago by the legislature. The repeal applies retroactively to July 31, 2013, with companies required to return to customers any sales tax collected for these services.

The Massachusetts Senate voted unanimously for the repeal, and the House of Representatives had only a lone dissenter. The Legislature originally passed the law by overriding the Governor's veto by a vote of 123-33 in the House and 35-5 in the Senate.

The tax on computer system design services and the modification, integration, enhancement, installation, or configuration of pre-written software was expected to raise \$160 million for the Commonwealth's transportation systems and projects.

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