

Exhibit K

List of Topics for Feedback Intake Form

Software Committee – List of Topics for Feedback Intake Form

Use this form to comment on topics the study committee may consider. Specific examples and hypothetical scenarios would be helpful in fully understanding the ramifications of tax policy. Submissions are anonymous.

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1. What are your thoughts generally on the primary question of whether Mississippi should levy a sales or use tax on software that serves as a commercial business input?

a. How might this issue impact Mississippi from an economic competitiveness standpoint?

Your answer

2. Has your organization been able to quantify any potential increased operating costs that might have resulted from the Department's proposed amendment to its sales tax regulation on Computer Equipment, Software and Services?

Your answer

3. Does your organization have any industry-specific scenarios, services, or products that the Committee should consider addressing in detail as part of this process?

Your answer



4. What practical issues does your organization experience when trying to distinguish between purchases or use of software and data, whether on an internal or third-party basis? Are there situations where those items are so interrelated that they cannot be specifically distinguished?

Your answer

5. What types of computer software sales and services (maintenance, programming, etc.) does your organization obtain via the Internet from third party providers?

a. Have those providers historically collected Mississippi sales or use tax on those services?

b. With respect to software that you access via the Internet, what if anything is actually downloaded onto your computers or servers that enable you to use those products remotely?

Your answer

6. What types of other professional services do you obtain via the Internet from third party providers that happens to use software, even if you are not using that software directly?

a. What difficulties have you had in determining whether those are taxable or nontaxable in Mississippi?

b. Have those providers historically collected Mississippi sales or use tax on those services?

Your answer



7. What types of SaaS (software as a service) does your organization use?
- a. Do you usually have direct access to that software or just to the results of the third party's use of its own software?
 - b. Are you able to determine the actual physical location of the underlying software resources that are used or the specific individuals who are providing those services?
 - c. What difficulties have you had in determining whether those are taxable or nontaxable in Mississippi?

Your answer

8. What other types of non-software cloud computing resources does your organization use, such as PaaS (platform as a service), IaaS (infrastructure as a service), etc.?
- a. Have your vendors historically collected Mississippi sales or use tax on those services?
 - b. Are you able to determine the actual physical location of those computer equipment resources?

Your answer

9. Does your organization maintain backup systems and software in locations outside Mississippi in the event of natural disasters?
- a. How have you historically treated those for Mississippi sales and use tax purposes?

Your answer



10. Does your organization have software license agreements that authorize users located in multiple jurisdictions to use that software remotely via the Internet?

a. If so, have you developed any methods to allocate that cost among those different users?

Your answer

11. Does your organization have software license agreements that cover multiple software products or features that are not used uniformly by your users in multiple jurisdictions?

a. If so, have you developed any methods to allocate the cost of the different product and features to different users or jurisdictions based on usage or any other factor?

Your answer

12. Have you had any instances in which a vendor collected Mississippi sales or use tax on an Internet or cloud-based service that you thought was nontaxable?

a. Were you able to contest and/or recover those taxes from either the vendor or the DOR? If so, can you share that experience?

Your answer



13. Does your organization obtain computer software or related services that are for resale to your own customers?

a. If so, how do you distinguish situations where you incorporate that directly into a product or service that you provide to that customer, as opposed to your own direct consumption of that product or service?

Your answer

14. Does your organization use or consume software or related services in order to provide a taxable service to your end customers?

Your answer



15. Does your organization provide computer software or services to related divisions affiliates, whether inside or outside Mississippi?

a. If so, is that use compensated? How are the amounts for those charges determined?

b. If compensated, does the organization distinguish between charging those affiliates for the use of third-party software as opposed to self-created or maintained systems?

c. Are those charges ever embedded in a broader management or administrative services charge?

i. If so, would you be able to isolate and identify the portion of that charge that is attributable to computer software or services?

d. If your organization is headquartered in Mississippi or your software is maintained on servers in Mississippi, did you pay Mississippi sales or use tax on the original purchase or development of those systems?

i. Has any other state tried to charge sales or use tax on the use of those systems by employees located outside Mississippi?

Your answer

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