Exhibit M

Issues Requiring Committee / Public Input

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- Definition of software
  - Current definitions in regulation:

    "Computer Program" is a series of instructions that are coded for acceptance or use by a computer system which are designed to permit the computer system to process data and provide results and information. The series of instruction may be contained in or on magnetic tapes, printed instructions, or other tangible or electronic media or downloaded via the Internet. This definition includes computer game cartridges which allow certain games to be played on a television set through interaction with a computer or on home computers.

    "Computer Software" is a collection of computer programs which work in cooperation with one another to perform automated tasks.

  - Note: Committee has agreed not to include data in definition of computer software and that data processing services should not be taxable.
  - Does "software" include PaaS (platform as a service) or IaaS (infrastructure as a service), recognizing that those are non-software elements of the broader concept of "cloud computing"?

- How should Mississippi define SaaS and what should or should not be taxed?
  - How do we distinguish between licensure of remote software (traditional SaaS) and acquisition of services provided via the Internet?

- Should Mississippi levy sales tax on software used as a business input?
  - Should a different rule apply to non-business consumer transactions?

- If software is to be taxed:
  - Should it be taxed at traditional rates or a uniform special rate?
  - Should taxation depend on whether the software is actually physically downloaded into the state, or should the traditional Internet-access exception remain in place?

- Should an exception be made for intercompany use of software or provision of services?

- Should an exception be made for redundant / emergency backup systems?

- Does the phrase "computer software sales and services" need clarification?
  - Should there be a distinction between taxation of on-site and remotely-provided services?

Derivative Issues Committee Should Be Able to Resolve

- How to allocate or apportion multistate licenses / mobile workforce usage;

- How to separate bundled transactions that include both taxable and nontaxable items;

- How to source that portion allocated to Mississippi (e.g., billing address, employee location, etc.);

- Mechanics of offering credits for taxes paid to other states;

- Direct pay /accrual mechanism (e.g., remove vendor from collection role)