

Exhibit Z

50-state overview of SaaS taxability

<u>State</u>	<u>SaaS Taxable?</u>	<u>Authority?</u>	<u>Rationale?</u>	<u>Business-Specific Exemption</u>	<u>Links</u>
Alabama	Unclear. But private letter ruling may be necessary per product	AL DOR unofficial guidance	<u>AL 810-6-1</u> defines computer software but doesn't define SaaS as a taxable service type. Unofficial guidance previously given by AL DOR states SaaS is generally tax-exempt, similar to most services, so long as the purchaser doesn't download or possess the software in any way, & is only accessing it via a 3rd party or the seller's servers.		http://www.alabamaadministrativecode.state.al.us/docs/rev/810-6-1.pdf
Alaska	Yes; because it falls within the broad definition of "property," "product," "good," & "remote sales"	The Alaska Remote Seller Sales Tax Commission Interpretation 2021-03	<u>Section 030(A)</u> of the Uniform Code requires collection of sales tax on remote sales delivered into a member jurisdiction. <u>Section 270</u> of the Uniform Code defines "sale" as "any transfer of property or product or any provision of service(s) for consideration." <u>Section 270</u> defines "remote sales" as "sales of goods or services by a remote seller or marketplace facilitator." <u>Section 270</u> also defines "property", "product," and "good" as both tangible property and intangible property. The Alaska Remote Seller Sales Tax Commission ruled that software downloads and specified digital products are "perceptible to the senses" and are therefore tangible personal property subject to sales tax as a remote sale when delivered into a member jurisdiction while the purchase of a software license is considered the purchase of intangible property. Meanwhile, the purchase of access to cloud-based software/SaaS is considered taxable in the same manner as software downloads.		https://arsstc.org/wp-content/uploads/2021/07/2021.03-Digital_Goods_Services.pdf
Arizona	Likely Yes	AZ DOR Private Letter Ruling - Taxpayer Information Ruling LR10-007	AZ DOR defined SaaS as a model of software delivery in which the vendor hosts the software application and customers access it over a network (i.e. the Internet using a web-based user interface). Customers don't own the software license but pay on a subscription basis to use the software.		https://azdor.gov/sites/default/files/RULINGS_TPT_2010_10-007-d.pdf
Arkansas	Unclear.	No definitive rulings yet	Arkansas law doesn't explicitly identify SaaS as taxable or tax-exempt. However, all computer software delivered electronically into the state is treated as non-tangible and tax-exempt. Further, "the use of prewritten computer software in providing software programming services does not cause the programming services to become taxable unless tangible personal property is provided to the customer."		DOR Regs - AR G.R. 25 - https://www.sos.arkansas.gov/uploads/rulesRegs/Arkansas%20Registar/2006/nov_dec_2006/006.05.06-005.pdf
California	No	CA Rev. & Tax Code Sec. 6016	Software accessed remotely that doesn't involve the customer receiving a hard copy of the software or taking possession or control of the software isn't considered tangible personal property or taxable, nor are transfers of software or information by electronic means. however, if possession of the tangible media is transferred, that would make it taxable (canned software).		CA BTLG Reg. 1502 - https://www.cdtdfa.ca.gov/lawguides/vol1/sutr/1502.html

Colorado	Likely No.	C.R.S. Sec. 39-26-104	Colorado will tax a digital product if, in its physical form, it would be considered taxable tangible personal property (true object test). SaaS is not identified as a taxable service within the guidelines set by CO Rev. Statutes Sec. 39-26-104 and is not delivered in a tangible medium.	1 Code Colo. Regs. Section 39-26-102(15) https://casetext.com/regulation/colorado-administrative-code/department-200-department-of-revenue/division-201-taxation-division/rule-1-ccr-201-4-sales-and-use-tax/rule-39-26-10215-tangible-personal-property#:~:text=Download,Rule%2039%2D26%2D102(15)%20%2D%20Tangible%20Personal,newspapers%20excluded%20by%20the%20law.	https://www.sos.state.co.us/CCR/GenerateRulePdf.do?ruleVersionId=4753
Connecticut	Yes; but at a reduced rate for business use at 1%	CT DOR Policy Statement - CT P.S. 2006(8) and CT Special Notice 2019(8)	Software delivered electronically & data processing services are taxable in CT. This includes software offered through a subscription service. SaaS falls within computer and data processing services, which is taxable at the full state rate for personal use, but a reduced rate of 1% for business use.	https://portal.ct.gov/DRS/Publications/Policy-Statements/2006/PS-20068-Sales-and-Use-Taxes-on-Computer-Related-Services-and-Sales-of-Tangible-Personal-Property	https://portal.ct.gov/-/media/DRS/Publications/pubs/2019/SN-2019(8).pdf?la=en
District of Columbia	Yes	D.C. Act 22-556	D.C. Act 22-556, emergency legislation passed by D.C. in 2018, made all electronically or digitally delivered, streamed, or accessed digital products subject to sales and use tax. The Act clarified that "any otherwise taxable tangible personal property electronically or digitally delivered, whether electronically or digitally delivered, streamed, or accessed and whether purchased singly, by subscription, or in any other manner, including maintenance, updated, and support" are taxable	https://code.dccouncil.us/us/dc/council/acts/22-556	
Delaware	No; because no state sales tax				

Florida	No	<p>Florida DOR T.A.A. 16A-014 and TAA No. 14A19-001 - Technical Assistance Advisements</p>	<p>Florida DOR held that SaaS, along with the sale of subscriptions to software and the sale of cloud-computing services, are not subject to Florida sales tax so long as the software or cloud-computing service is delivered electronically, because there is no transfer of tangible personal property. If a Florida taxpayer "does not receive the software in a tangible format from the software provider... the software is hosted at data centers that are owned and operated by the software provider... the taxpayer and its customers are only able to access the server and the software remotely... the software is never made available to the taxpayer by disk or any other tangible medium, and the taxpayer does not provide any hardware to its customers," there is no taxable transaction. Meanwhile, <u>TAA No. 14A19-001</u> provided that "a sale of customized software is a service transaction and is not subject to sales tax provided the customized software is not part of the sale of other tangible personal property," while "a sale that solely involves software, canned or customized, that is provided to the customer in an electronic format," is also exempt.</p>	<p>www.floridasalestax.com/taas/taas/taa-14a-001-computer-software</p>
Georgia	No	<p>Letter Rulings LR SUT 2014-05 and LR SUT 2014-01 along with G.A. Rule 560-12-2-.111(4)</p>	<p>Computer software delivered electronically in Georgia is not taxable because there is no sale of tangible personal property. The two letter rulings also state that cloud-based subscription services that give end-users access to, and use of, software via the Internet is not taxable because cloud subscription services are not listed as a taxable service in the Georgia Code and the transaction does not include the exchange of tangible personal property. Because "Georgia does not impose sales and use tax on cloud-based services or hosting services," and when "customers do not receive title to, or possession, use or control of the relevant hardware and software," the services "do not constitute taxable retail sales of hardware or software."</p>	<p>www.dor.georgia.gov/lr-sut-2014-05 www.dor.georgia.gov/lr-sut-2014-01 www.rules.sos.ga.gov/gac/560-12-2</p>
Hawaii	Yes, via general excise tax	<p>Hawaii Section 237-23.5</p>	<p>While Hawaii does not have a sales tax, it does charge a general excise tax on certain transactions and activities. Per Section 237-23.5, this includes "the use of computer software and hardware, IT services, database management," and other services. Further, Hawaii's general excise tax applies to every good & service not tax-exempt.</p>	<p>www.files.hawaii.gov/tax/legal/hrs_237.pdf</p>

Idaho	No Not currently statewide (but no definitive, authoritative exclusion), while Chicago places a personal property lease transaction tax on sales made into the city	Idaho Statute 63-3616	Idaho exempts remotely accessed computer software, defined as "computer software that a user accesses over the Internet or through wireless media where the user has only the right to use or access the software but does not receive permanent right of use," as it is not considered tangible personal property that can be seen, weighed, measured, felt, or touched, and it is not exchanged in sale and the user is only given access through a license, lease, subscription, service, or other agreement.	www.legislature.idaho.gov/statutesrules/idstat/title63/t63ch36/sec63-3616	
Illinois		Indiana Information Bulletin #8	Illinois does not tax SaaS or other custom computer programs if there is no transferring of any canned computer software and no tangible personal property of any kind is being transferred. However, the Department noted that it has not adopted any regulations specifically addressing the taxability of cloud-computing services. Chicago taxes the lease, rental, and license of certain cloud products including SaaS.	https://www2.illinois.gov/rev/research/legalinformation/letterrules/st/Documents/2010/st-10-0062.pdf https://www.chicago.gov/city/en/depts/fin/supp_info/rental/property/lease/transactiontax.html	
Indiana	No		Indiana exempts software that is remotely accessed from a hosted computer or server or through a pool of shared resources from multiple computers and services ("cloud computing"), without having to download the software to the user's computer, as these are not considered retail transactions subject to Indiana sales or use tax.	https://www.in.gov/dor/files/reference/sib08.pdf	
Iowa	Not taxed when being used for business purposes.	Iowa Streamlined Sales and Use Tax Act - Iowa Code 423.2(6)(bu) and 423.1	While SaaS, IaaS, and PaaS, are subject to sales tax in Iowa, an exemption may apply if it's sold to commercial enterprises with a valid exemption certificate, or if used for an exempt manufacturing activity. Iowa Code defines services as "all acts or services rendered, furnished, or performed other than services used in processing of tangible personal property," and specifically lists SaaS as a taxable service (taxed at 6% like other services) with the tax due when the first use of the service is received by the ultimate user of the service. Before 2019, prewritten computer software was exempt if delivered in an electronic form, as was the service of creating custom software, but it is now subject to sales tax whether delivered or accessed physically or electronically.	Iowa provides a sales tax exemption for certain sales to "commercial enterprises" which mean any for-profit businesses and manufacturers; insurance companies; financial institutions; and certain professions/occupations (medical offices/law firms/farms, etc.) This exemption provides that specified digital products, prewritten computer software, and services such as SaaS; the storage of tangible/electronic files, documents, or other records; information services; and services arising from or related to installing, maintaining, servicing, repairing, operating, upgrading, or enhancing specified digital products are exempt from sales tax when purchased by a commercial enterprise and used exclusively by or furnished to that commercial enterprise. Sales of specified digital products are also exempt when sold to a "non-end user."	www.tax.iowa.gov/taxation-digital-products

Kansas	No	Kansas DOR - Kansas Information Guide EDU-71R	<p>While Kansas has not definitively addressed the issue of taxing cloud-computing services like SaaS, it appears these services are currently exempt so long as the user does not have ownership or any control over the software and is simply accessing it over the internet, as it would not be a lease subject to sales tax when the customer does not have control over or have possessory rights to the software or equipment. Kansas DOR has stated that an "information service" or "database access service" is a nontaxable service that "consists of a collection of records or data that is stored in a remote computer system and contains software that allows the purchaser of the service to access the system electronically to answer queries or extract desired information, while there is also no tax for remotely accessing software when the customer does not have control over or have possessory rights to the software or equipment.</p>	<p>https://www.ksrevenue.gov/pdf/edu71r.pdf</p>
Kentucky	No	Kentucky DOR Sales Tax Facts - Dec 2020	<p>Kentucky DOR expressly states that SaaS that is not delivered into the state is not taxable. If software is accessed exclusively via the "cloud" or online exclusively via the selling entity's server, the software access is not subject to Kentucky sales and use tax. Software accessed via servers and in no way downloaded to the customer is not a retail sale of tangible personal property. However, Kentucky does tax the sale or lease of prewritten software and software license fees.</p>	<p>https://revenue.ky.gov/News/Publications/Sales%20Tax%20Newsletters/Sales%20Tax%20Facts%202020%20-%20Dec.pdf</p>
Louisiana	No; LA DOR briefly declared SaaS taxable in 2010 but suspended/pealed ruling in 2011.	LA Revenue Information Bulletin No. 11-010 (May 2011)	<p>After LA DOR issued Revenue Ruling No. 10-001 declaring SaaS to be taxable, it suspended this ruling 8 months later via Revenue Information Bulletin 10-028 following public pushback before repealing it entirely in Revenue Information Bulletin No.11-010 in May 2011. Custom computer software is currently exempt. Transactions in which the customer pays an access fee or subscription fee to obtain the use but not ownership of a website or software are not taxable.</p>	<p>http://revenue.louisiana.gov/LawsPolicies/Repeal_of_RIB_10-001.pdf</p> <p>http://revenue.louisiana.gov/LawsPolicies/RIB11005.pdf</p>
Maine	No		<p>While prewritten software delivered electronically is taxable, Maine does not provide any authoritative guidance on the taxability of SaaS if the software is not downloaded and in the possession of the user. However, unofficial guidance has previously been given stating that if the software is not downloaded by the user, it will be exempt.</p>	<p>https://legislature.maine.gov/legis/statutes/36/title36sec1752.html</p>

Maryland	Yes; but commercial exemption took effect 7/1/22	MD House Bill 791 (Took effect 7/1/22 w/o Gov. signature)	As of 7/1/22, MD will tax SaaS unless it is purchased or licensed solely for commercial purposes. MD began taxing SaaS in 2021, but HB 791 was enacted in 2022 without the governor's signature and exempts SaaS licensed or purchased solely for commercial purposes as a taxable digital product.	HB 791 (2022) exempts "computer software or SaaS purchased or licensed solely for commercial purposes in an enterprise computer system, including operating programs or application software for the exclusive use of the enterprise software system, that is housed or maintained by the purchaser or on a cloud server, whether hosted by the purchaser, the software vendor, or a third party."	https://assets.law360news.com/1498000/1498682/hb0791t.pdf
Massachusetts	Yes	MA Regulations 830 CMR 64H.1.3	MA taxes SaaS regardless of whether the software vendor gives the user the option to securely access the software on the vendor's server through the internet, because the use of the software is the object. MA also states that generally, "charges for the access or use of software on a remote server are subject to tax" unless "there is no charge for the use of the software and the object of the transaction is acquiring a good or service other than the use of the software," in which case sales and use tax do not apply.		https://www.mass.gov/regulations/830-CMR-64h13-computer-industry-services-and-products#-5-sales-leases-licenses-and-rentals-of-masters-related-to-the-rights-to-reproduce-computer-software
Michigan	No	<i>Auto-Owners Insurance Co. v. Dept of Treasury (2015)</i>	In 2015, the Michigan Court of Appeals identified cloud computing products as separate from prewritten computer software as different entities for taxability purposes. The court stated that so long as the delivery of "code that enabled" the vendor's system to operate was not included, and the software is only accessed electronically, then it is not technically considered prewritten computer software delivered in any manner. Thus, SaaS as a cloud-computing program that's only accessed remotely without delivery of a tangible media and does not include the user taking possession of the program is not subject to sales or use tax.		https://www.michigan.gov/-/media/Project/Websites/treasury/MISC_5/February2016.pdf?rev=5ba5c1030dde44388a60b449f39a640b
Minnesota	No	MN DOR Sales Tax Guide	Custom software and online hosted software where users do not take any ownership or possession of the software are not taxable.		https://www.revenue.state.mn.us/guide/computer-software-and-digital-products

Mississippi	Unclear at present	MS DOR Regulations Subpart 5 - 35.IV.5.06	Chapter 06 - Computer Equipment and Services - Use Tax 300: "However, software maintained on a server located outside the state and accessible for use only via the Internet is not taxable."	<p>According to Avalara's Industry tax changes 2022 (Part 1): "The Mississippi Department of Revenue is also interested in expanding sales tax to certain cloud computing services, including Software as a Service (SaaS), Platform as a Service (PaaS), and Infrastructure as a Service (IaaS). The department says it's amending the rule to "clarify the tax treatment of computer software sales and services when delivered through cloud computing," though it seems the proposed rule would in fact change how the state taxes such sales."</p> <p>https://www.dor.ms.gov/sites/default/files/Laws%26Regs/Part%204.pdf</p> <p>https://www.avalara.com/us/en/research/tax-changes/industry-tax-1.html#software</p>
Missouri	No	Missouri 12 CSR 10-109	MO DOR stated in 12 CSR 10-109.050(3)(l): "The sale of software as a service is not subject to tax. The service provider must pay sales or use tax on any tangible personal property used to provide the service that is purchased or used in Missouri."	<p>https://www.sos.mo.gov/cmsimages/adrules/csr/current/12csr/12c10-109.pdf</p>
Montana	No; because no state sales tax			
Nebraska	No	Nebraska DOR Sales and Use Tax Regulations	Since SaaS directs a computer that is not owned by the end-user to process digital or analog data, SaaS would not fit under Nebraska's definition of computer software. However, software consulting and implementation fees are taxable in Nebraska and if a material portion of the SaaS subscription is for consulting or implementation, it could make the entire transaction taxable.	<p>https://revenue.nebraska.gov/about/legal-information/regulations/chapter-1-sales-and-use-tax</p>
Nevada	No	NAC 372.880	Software and SaaS that is delivered electronically is not considered tangible personal property and is therefore not subject to sales tax in Nevada.	<p>https://www.leg.state.nv.us/NAC/NAC-372.html#NAC372Sec880</p>
New Hampshire	No; because no state sales tax			

New Jersey	No	NJ Division of Taxation Informational Bulletin on Cloud Computing TB-72	NJ states that cloud computing and SaaS are non-taxable because the software is not "electronically delivered" to the end-user. So long as the software is hosted in the cloud and not delivered to the end-user, then it does not fit the definition of taxable personal property. NJ also clarified that in these cases, the customer does not "have the right to download, copy, or modify the software."	https://www.state.nj.us/treasury/taxation/pdf/pubs/tb/tb72.pdf
New Mexico	Yes	NM Admin. Code title 3, Section 3.2.1.18 section DD	While NM doesn't specifically state SaaS is taxable, it appears to be so because both canned and custom software are considered taxable, and professional services to create software are taxable, which would make SaaS subject to gross receipts tax in NM.	https://casetext.com/regulation/new-mexico-administrative-code/title-3-taxation/chapter-2-gross-receipts-taxes/part-1-general-provisions/section-32118-gross-receipts-services-generally
New York	Yes	NY Department of Taxation and Finance Tax Bulletin TB-ST-128	While cloud computing is not subject to sales tax, NY has clarified through advisory opinions that SaaS is subject to sales tax.	https://www.tax.ny.gov/pdf/tg_bulletins/sales/b14_128s.pdf
North Carolina	No	NC DOR Tax Bulletin 19-3	NC does not impose sales or use tax when the "computer software is not downloaded to the consumer's computer, but is instead accessed electronically over a computer network, usually the Internet."	https://www.ncdor.gov/taxes-forms/sales-and-use-tax/sales-and-use-tax-technical-references/sales-and-use-tax-bulletins
North Dakota	No		ND has not issued any binding guidance on SaaS and does tax computer software. However, there is a nonbinding comment from ND DOR that "if there are no transfers of software, it will not be taxed. We do not tax services which require a fee or subscription to access or use.	https://files.nc.gov/ncdor/documents/files/SUPLR-2021-0007_1.pdf
Ohio	Yes for business use; Nontaxable for personal use	ORC Section 5739.01 Sales Tax Definitions	Ohio requires sales tax on "computer services" which include computer programming and automatic data processing (defined broadly as the "processing of others' data") if they are used for business purposes. Prewritten software is always taxable, and custom software is taxable if used for business purposes. OK only requires sales tax on specified services, and SaaS is not specified as a taxable service. Meanwhile, OK also does not require sales tax on custom or prewritten software delivered electronically, nor does it tax "electronic data processing services."	https://codes.ohio.gov/ohio-revised-code/section-5739.01
Oklahoma	No			https://law.justia.com/codes/oklahoma/2006/os68.html
Oregon	No; because no state sales tax			http://okrules.elaws.us/oac/710:65-19-156?id=59101
Pennsylvania	Yes	PA DOR Sales and Tax Bulletin No. SUT-12-001	PA clarified in a sales and tax bulletin that cloud computing services are subject to sales and use tax in PA because "computer software is tangible personal property," and because it is, "electronically accessing taxable software is taxable." The location of the servers is irrelevant under PA law.	https://www.revenue.pa.gov/TaxLawPoliciesBulletinsNotices/LetterRulings/SUT/Documents/sut-12-001.pdf

Rhode Island	Yes	<p>RI DOR Sales Tax and Use Tax Advisory 2018-38</p> <p>As of 2018, RI began taxing "the sale, storage, use, or other consumption of vendor-hosted prewritten software, sometimes referred to as 'software as a service' , or SaaS," whether "you access or use software available via the internet, whether you download it or not, it will be taxable." RI also stated that "the tax will apply regardless of whether the access to, or use of, the software is permanent or temporary, and regardless of whether any downloading occurs."</p> <p>Although SC generally does not tax software on software that is delivered electronically, SaaS falls under the definition of "communications" which is taxable in SC. Taxable communication services include "database access transmission services or online information services, including, but not limited to, legal research services, credit reporting/research services, and charges to access an individual website (including Application Service Providers)."</p>	<p>https://tax.ri.gov/sites/g/files/xkgbur541/files/Advisory/ADV_2018_38.pdf</p>
South Carolina	Yes	<p>SC DOR Revenue Ruling #03-5 (2001)</p> <p>SD includes anything delivered electronically in its definition of tangible personal property, and further specifies that "fees or access charges for access to databases or networks; and ... fees or access charges for access to software, programs, or computer systems" are subject to sales tax.</p>	<p>https://dor.sc.gov/resources-site/lawandpolicy/Advisory%20Opinions/RR03-5.pdf</p>
South Dakota	Yes	<p>SD Administrative Rules 64:06:02:78</p> <p>SD includes anything delivered electronically in its definition of tangible personal property, and further specifies that "fees or access charges for access to databases or networks; and ... fees or access charges for access to software, programs, or computer systems" are subject to sales tax.</p>	<p>https://sdlegislature.gov/Rules/Administrative/21193</p>
Tennessee	Yes	<p>TN DOR Notice #15-14</p> <p>As of 2015, TN requires sales tax on remotely accessed software. TN clarified in Notice #15-14 which states taxable software "includes the access and use of software that remains in possession of the seller and is remotely accessed by a customer for use in this state." However, if the software is purchased for users who will use the software inside and outside of TN, then only the portion of users based in side of TN need to pay sales tax, while a resell exemption can also apply if you are purchasing SaaS and then re-selling it to customers. Sec. 67-6-102(H)(ii)(k) also provides for possible exemptions for certain manufacturing-related software.</p>	<p>https://www.tn.gov/content/dam/tennessee/2010/title-tn/revenue/documents/notices/67/chapter-6/part-1/67-6-sales/sales15-14.pdf</p> <p>https://law.justia.com/code/s/tennessee/2010/title-67/chapter-6/part-1/67-6-102</p>

Texas	Yes	TX Section 151.0035	<p>In Texas, SaaS is considered part of a data processing service in Texas and is 80% taxable and 20% exempt from sales tax. (However, some industry-specific exemptions exist exempting various forms of computing as not being included within "data processing service"). TX defines "data processing service" as "word processing, data entry, data retrieval, data search, information compilation, payroll, and business accounting data production ... and other computerized data and information storage or manipulation. 'Data processing service' also includes the use of a computer or computer time for data processing whether the processing is performed by the provider of the computer or computer time or by the purchaser or other beneficiary of the service."</p> <p>UT refers to SaaS as "remotely accessed software" provided by an "application service provider," and states that remotely accessed software includes hosted software, ASP, SaaS, and cloud computing applications.</p>	<p>https://texreg.sos.state.tx.us/public/readtac\$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=34&pt=1&ch=3&ri=330</p>
Utah	Yes	UT Private Letter Ruling 09-003	<p>As of 2015, as long as the software does not fall under VT's definition of "prewritten software" which is taxable, SaaS and other cloud computing models are not taxable as not tangible personal property, and any prewritten software accessed remotely and not installed on a computer" is not taxable.</p>	<p>https://tax.utah.gov/commission/ruling/09-003.pdf</p>
Vermont	No	VA Tax Commissioner Ruling 12-191 and VA Code Section 58.1-609.5	<p>VA does not tax SaaS as long as it does not involve tangible personal property entering into the state. Transactions for cloud-based or hosted services are exempt from the retail sales and use tax, along with add-on services and maintenance services.</p>	<p>https://legislature.vermont.gov/Documents/2020/WorkGroups/Senate%20Finance/Bills/S.96/Written%20Testimony/S.96~Peter%20Giffin~Sales%20Tax%20on%20Prewritten%20Software%20Presentation~5-14-2019.pdf</p>
Virginia	No	Wash. Rev. Code Section 82.04.050(6)	<p>Washington taxes all software, including any prewritten or custom software "where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis," delivered by whatever means.</p>	<p>https://www.tax.virginia.gov/laws-rules-decisions/rulings-tax-commissioner/12-191</p>
Washington	Yes	WV Code Section 11-15A-1	<p>WV taxes SaaS, but it does provide exemptions for qualified data processing services. Otherwise, custom and prewritten software are taxable in WV regardless of the method of delivery.</p>	<p>https://app.leg.wa.gov/rcw/default.aspx?cite=82.04.050</p>
West Virginia	Yes	WI DOR Tax Bulletin October 2016 Number 195	<p>WI does not require sales tax on SaaS as long as the software is located on the vendor's servers, the customer does not operate the vendor's server (or control its operation) and the customer does not have physical access to the vendor's server.</p>	<p>www.wvlegislature.gov/wvcode/Code.cfm?chap=11&art=15A</p>
Wisconsin	No			<p>https://www.revenue.wi.gov/WisconsinTaxBulletin/195.pdf</p>

Wyoming No

WY does not tax SaaS so long as there is no tangible personal property exchanged, and "providing a platform where customers can access hosted software via an internet connection, such as the most common cloud computing service models of SaaS, PaaS, and IaaS, are not subject to WY sales tax provided the customer does not receive any tangible personal property or enumerated service embedded within the service."

<https://law.justia.com/codes/wyoming/2011/title39/chapter15/section39-15-103>