

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Joseph D. McKenna***

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act exempting Software as a Service (SaaS) products from sales taxes.

\_\_\_\_\_

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>11/19/2025</i>

**HOUSE . . . . . No.**

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By Representative McKenna of Sutton, a petition (subject to Joint Rule 12) of Joseph D. McKenna for legislation to exempt certain software from the sales taxes. Revenue.

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**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
\_\_\_\_\_

An Act exempting Software as a Service (SaaS) products from sales taxes.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           SECTION 1. Section 1 of chapter 64H of the General Laws, as appearing in the 2022  
2 Official Edition, is hereby amended by striking out the following in lines 331 through 336:-

3           “A transfer of standardized computer software, including but not limited to electronic,  
4 telephonic or similar transfer, shall also be considered a transfer of tangible personal property.  
5 The commissioner may, by regulation, provide rules for apportioning tax in those instances in  
6 which software is transferred for use in more than one state.”

7           SECTION 2. Section 6 of chapter 64H of the General Laws, as so appearing, is hereby  
8 amended by inserting the following new subsection:-

9           “(yy) Sales of a transfer of standardized computer software, including but not limited to  
10 electronic, telephonic or similar transfer that is downloaded, installed, or accessed online.”

11          SECTION 3. This act shall take effect upon its passage.