

Sales/Use/Indirect:

Pennsylvania: Cloud Computing and Support Services for Canned Computer Software Deemed Taxable

BF&R Docket Nos. 2317877 and 2317876, Penn. Bd. of Fin. & Rev. (6/27/24). In a decision concerning a company providing software installation, setup, design, implementation, and training services for its canned computer software licensing customers, the Pennsylvania Board of Finance and Revenue held that the company's activities involved taxable cloud computing and support services to canned computer software rather than nontaxable professional services. Among its claims to the contrary, the company argued that it provided separately stated customer software configuration and training services, as well as migration services, which collectively constituted nontaxable professional services. Please contact us with any questions.

URL: https://bfrcases.patreasury.gov/OpenDocument.aspx?id=48214&fname=S548%20-%202317876%20-%20ONE%20MARKET%20DATA%20LLC%20-%202095916_Redacted.pdf

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