

HB26-1223

HOUSE FLOOR AMENDMENT

Second Reading

BY REPRESENTATIVE Woodrow

1 Amend the House Finance Committee Report, dated March 9, 2026, page
2 2, strike lines 15 through 25 and substitute: "(11) NOTWITHSTANDING
3 ANY LAW TO THE CONTRARY, THE SALE AND USE OF COMPUTER SOFTWARE
4 AS TANGIBLE PERSONAL PROPERTY, AS THOSE TERMS ARE DEFINED IN
5 SECTION 39-26-102 (15)(c), ON DECEMBER 31, 2026, IS SUBJECT TO
6 TAXATION BY A COUNTY OR MUNICIPALITY PURSUANT TO ARTICLE 26 OF
7 TITLE 39, UNLESS A COUNTY OR MUNICIPALITY ELECTS TO DEFINE
8 COMPUTER SOFTWARE AS TANGIBLE PERSONAL PROPERTY, AS THOSE
9 TERMS ARE DEFINED IN SECTION 39-26-102 (15)(c), ON JANUARY 1, 2027,
10 IN A MANNER AND METHOD THAT COMPLIES WITH SECTION 20 OF ARTICLE
11 X OF THE STATE CONSTITUTION, FOR THE PURPOSE OF SUBJECTING
12 COMPUTER SOFTWARE AS TANGIBLE PERSONAL PROPERTY TO TAXATION
13 PURSUANT TO ARTICLE 26 OF TITLE 39."

14 Page 2, strike lines 29 through 36.

15 Page 3, strike lines 1 and 2 and substitute: "(2) (d) NOTWITHSTANDING
16 ANY LAW TO THE CONTRARY, THE SALE AND USE OF COMPUTER SOFTWARE
17 AS TANGIBLE PERSONAL PROPERTY, AS THOSE TERMS ARE DEFINED IN
18 SECTION 39-26-102 (15)(c), ON DECEMBER 31, 2026, IS SUBJECT TO
19 TAXATION BY THE DISTRICT PURSUANT TO ARTICLE 26 OF TITLE 39, UNLESS
20 THE DISTRICT ELECTS TO DEFINE COMPUTER SOFTWARE AS TANGIBLE
21 PERSONAL PROPERTY, AS THOSE TERMS ARE DEFINED IN SECTION
22 39-26-102 (15)(c), ON JANUARY 1, 2027, IN A MANNER AND METHOD THAT
23 COMPLIES WITH SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION,
24 FOR THE PURPOSE OF SUBJECTING COMPUTER SOFTWARE AS TANGIBLE
25 PERSONAL PROPERTY TO TAXATION PURSUANT TO ARTICLE 26 OF TITLE
26 39."

27 Page 3, strike lines 16 through 25 and substitute:
28 "(II) NOTWITHSTANDING ANY LAW TO THE CONTRARY, THE SALE AND USE
29 OF COMPUTER SOFTWARE AS TANGIBLE PERSONAL PROPERTY, AS THOSE
30 TERMS ARE DEFINED IN SECTION 39-26-102 (15)(c), ON DECEMBER 31,
31 2026, IS SUBJECT TO TAXATION BY THE DISTRICT PURSUANT TO ARTICLE 26
32 OF TITLE 39, UNLESS THE DISTRICT ELECTS TO DEFINE COMPUTER
33 SOFTWARE AS TANGIBLE PERSONAL PROPERTY, AS THOSE TERMS ARE
34 DEFINED IN SECTION 39-26-102 (15)(c), ON JANUARY 1, 2027, IN A
35 MANNER AND METHOD THAT COMPLIES WITH SECTION 20 OF ARTICLE X OF
36 THE STATE CONSTITUTION, FOR THE PURPOSE OF SUBJECTING COMPUTER
37 SOFTWARE AS TANGIBLE PERSONAL PROPERTY TO TAXATION PURSUANT TO
38 ARTICLE 26 OF TITLE 39."

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