

{(b) The sales and use tax does not apply to a sale of COMPUTER SERVICES FOR USE BY AN INDIVIDUAL PARTICIPATING IN A HOME SCHOOL PROGRAM AS AN ALTERNATIVE TO ATTENDANCE AT PUBLIC OR PRIVATE SCHOOL FOR ELEMENTARY OR SECONDARY EDUCATION. [custom computer software services relating to procedures and programs that:

(1) otherwise are taxable under this title;

(2) are to be used by a specific person;

(3) (i) are created for that person; or

(ii) contain standard or proprietary routines that incorporate significant creative input to customize the procedures and programs for that person; and

(4) do not constitute a program, procedure, or documentation that is mass produced and sold to:

(i) the general public; or

(ii) persons associated in a trade, profession, or industry.

(c) The sales and use tax does not apply to the sale of an optional computer software maintenance contract if the buyer does not have a right, as part of the contract, to receive at no additional cost software products that are separately priced and marketed by the vendor.]

[(d)] ~~(D)~~ (C) The sales and use tax does not apply to the use of a taxable service obtained by using a prepaid telephone calling arrangement.

[11 225:

(a) In this section, "computer program" means a set of statements or instructions to be used directly or indirectly in a computer in order to bring about a certain result.

(b) The sales and use tax does not apply to a sale of a computer program that is legally permitted to be and is intended to be:

(1) reproduced for sale; or

(2) incorporated in whole or in part into another computer program intended for sale.]