

(11) a transportation service for transmission, distribution, or delivery of electricity or natural gas, if the sale or use of the electricity or natural gas is subject to the sales and use tax; OR

(12) a prepaid telephone calling arrangement[; or

(13) a computer service].

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(a) The sales and use tax does not apply to a personal, professional, or insurance service that:

(1) is not a taxable service; and

(2) involves a sale as an inconsequential element for which no separate charge is made.

(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.**