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§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.

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