

Optional computer software maintenance contracts	Taxable	Exempt	Statute/Rule Cite/Comment
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades with respect to the software 	X		2009 Iowa Code, §423.2(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered electronically with respect to the software 		X	Rule 701-231.14
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to prewritten computer software that only provide updates or upgrades delivered via load and leave with respect to the software 	X		2009 Iowa Code, §423.2(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades with respect to the software 		X	2009 Iowa Code, §423.2(1)(a) Rule 701-18.34(2) “j” (3)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered electronically with respect to the software 		X	Rule 701- 231.14
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide updates or upgrades delivered via load and leave with respect to the software 		X	2009 Iowa Code, §423.2(1)(a) Rule 701-18.34(2) “j” (3)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that only provide support services to the software 		X	2009 Iowa Code, §423.2(1)(a)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades and support services to the software 		X	2009 Iowa Code, §423.2(1)(a) Rule 701-18.34(2) “j” (3)
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software that provide updates or upgrades delivered electronically and support services to the software 		X	Rule 701- 231.14
<ul style="list-style-type: none"> Optional computer software maintenance contracts with respect to non-prewritten (custom) computer software provide updates or upgrades delivered via load and leave and support services to the software 		X	2009 Iowa Code, §423.2(1)(a) Rule 701-18.34(2) “j” (3)