

AM07007

An amendment by Utah relating to the use of the definition of digital products:

Digital Products

- A. For purpose of Section 327(C) and the taxability matrix, “Digital Audio-Visual Works”, “Digital Audio Works”, and “Digital books” are separate definitions.
- B. A member state may exclude “Digital Audio-Visual Works”, “Digital Audio Works”, or “Digital Books” from its definition of “Digital Product”.
- C. “Digital Products” are not tangible personal property.
- D. Nothing in this section or the definition of “Digital Products” limits a state’s treatment of other products or services that are outside the definitions of “Tangible Personal Property” or “Digital Products.”
- E. A state may treat a subscription to “Digital Products” differently than a non-subscription purchase of such product.
- F. The tax treatment of a “Digital Code” shall be the same as the tax treatment of the “Digital Product” to which the “Digital Code” relates. The retail sale of the “Digital Code” shall be considered the transaction for purposes of the Agreement.