

A motion by Oklahoma and Tennessee to amend the explanatory language in Part II of Appendix C of the Library of Definitions:

Appendix C

LIBRARY OF DEFINITIONS

Part I. Administrative Definitions including tangible personal property. Terms included in this Part are core terms that apply in imposing and administering sales and use taxes.

Part II. Product definitions. Terms included in this Part are used to impose sales and use taxes, exempt items from sales and use taxes or to impose tax on items by narrowing an exemption that otherwise includes these items.

Part III. Sales tax holiday definitions. Terms included in this part are core terms that apply in imposing and administering sales and use taxes during sales tax holidays.

NOTE: The amendment would become effective immediately upon adoption.