A motion by Utah to amend the Library of Definitions relating to digital products:

AMENDMENT TO THE LIBRARY OF DEFINITIONS

Amendments to Appendix C
LIBRARY OF DEFINITIONS

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

NOTE: The amendment would become effective immediately upon adoption.

PART II
Product Definitions

NEW DEFINITION
DIGITAL PRODUCTS DEFINITIONS

“Specified digital products” means electronically transferred

i. “Digital Audio-Visual Works” which means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

ii. “Digital Audio Works” which means works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones, and

iii. “Digital Books” which means works that are generally recognized in the ordinary and usual sense as “books.”

NOTE: The amendment would become effective January 1, 2009.