

May 29, 2007

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.