

A motion by Oklahoma to amend terms in Section 332(G) related to Specified Digital Products.

Section 332

- G. The tax treatment of a “digital code” shall be the same as the tax treatment of the “specified digital product” or product “transferred electronically” to which the “digital code” relates. The retail sale of the “digital code” shall be considered the transaction for purposes of the Agreement. For purposes of this section, “digital code” means a code, which provides a purchaser with a right to obtain one or more such products ~~“specified digital products” from within one or more specified digital product categories~~ having the same tax treatment. A “digital code” may be obtained by any means, including email or by tangible means regardless of its designation as “song code”, “video code”, or “book code.”