

AM07006

An amendment by Utah relating to digital products:

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 above would become effective immediately upon adoption.

PART II

Product Definitions

TELECOMMUNICATIONS

Tax Base/Exemption Terms

“Ancillary services” means services that are associated with or incidental to the provision of “telecommunications services”, including but not limited to “detailed telecommunications billing”, “directory assistance”, “vertical service”, and “voice mail services”. “Ancillary services” do not include “digital products”.

NOTE: The current definition of “Ancillary services” is effective January 1, 2008. The amendment would become effective January 1, 2009.

NEW DEFINITION

DIGITAL PRODUCTS DEFINITIONS

- A. **“Digital Code”** means a code, which provides a purchaser with a right to obtain one or more digital product(s) within a single specific digital product category under either Section B(i), (ii) or (iii), below. 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”.
- B. **“Digital Products”** means

