ORIGINAL HOUSE BILL NO. 0283

ENROLLED ACT NO. 85, HOUSE OF REPRESENTATIVES

SIXTIETH LEGISLATURE OF THE STATE OF WYOMING 2009 GENERAL SESSION

AN ACT relating to taxation and revenue; providing a definition for specified digital products; and providing for an effective date.

Be It Enacted by the Legislature of the State of Wyoming:

**Section 1.** W.S. 39-15-101(a) by creating a new paragraph (xliii) is amended to read:

## 39-15-101. Definitions.

(a) As used in this article:

(xliii) "Specified digital products" means
electronically transferred:

- (A) "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;
- (B) "Digital audio works" which means works that result from the fixation of a series of musical, spoken or other sounds, including ringtones; or
- (C) "Digital books" which means works that are generally recognized in the ordinary and usual sense as books.

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SIXTIETH LEGISLATURE OF THE STATE OF WYOMING 2009 GENERAL SESSION

Section 2. This act is effective January 1, 2010.

(END)

Speaker of the House	President of the Senate
-	
Governor	
TIME APPROVED:	
DATE APPROVED:	
T bouch: goutifu that this ast ouis	wimated in the Head
I hereby certify that this act original	finated in the House.
Chief Clerk	