

## HOUSE BILL NO. HB0283

Taxation and revenue-digital products.

Sponsored by: Representative(s) Anderson, R.

A BILL

for

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

4

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

6

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

9

10 **39-15-101. Definitions.**

11

12 (a) As used in this article:

13

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

3

4                   (A) "Digital audio-visual works" which  
5 means a series of related images which, when shown in  
6 succession, impart an impression of motion, together with  
7 accompanying sounds, if any;

8

9                   (B) "Digital audio works" which means works  
10 that result from the fixation of a series of musical,  
11 spoken or other sounds, including ringtones; or

12

13                   (C) "Digital books" which means works that  
14                   are generally recognized in the ordinary and usual sense as  
15                   books.

16

17           **Section 2.**   This act is effective July 1, 2009.

18

19 (END)