

HB0176HS001

1 Page 1-line 9 Delete "21-15-111(a)(i),".

2

3 Page 1-line 14 Delete entirely.

4

5 Page 2-lines 1 through 15 Delete entirely.

6

7 Page 3-lines 1 through 16 Delete entirely and insert:

8

9 "(P) Except as otherwise provided in this
10 subparagraph, the sales price of every retail sale of specified
11 digital products within the state, ~~„ A sale of including the sales~~
12 ~~price for access to~~ specified digital products ~~is only subject to~~
13 ~~the tax under this section if through a streaming or subscription~~
14 ~~service, regardless of whether~~ the purchaser ~~has receives the right~~
15 ~~or access to use the specified digital product on a permanent use~~
16 ~~or less than permanent basis of the specified digital product and~~
17 ~~regardless of whether the purchaser is required to make continued~~
18 ~~payments for such right~~. A vendor who purchases specified digital
19 products for further commercial broadcast, rebroadcast,
20 transmission, retransmission, licensing, relicensing,
21 distribution, redistribution or exhibition in whole or in part to
22 another person shall be considered a wholesaler and not subject to
23 the tax imposed by this article. Those services provided by a trade
24 association as part of a member benefit ~~or a multichannel video~~
25 ~~programming distributor as defined in 47 U.S.C. 522(13), provided~~
26 ~~the multichannel video programming distributor provides any of the~~
27 ~~services listed in this subparagraph,~~ are not subject to the tax
28 imposed by this subparagraph.".

29

30 Page 4-lines 4 through 18 Delete entirely and insert:

31

32 "~~(r) The sales tax applied to the sales price paid for access~~
33 ~~to or use of specified digital products, including access provided~~
34 ~~through a streaming or subscription service, pursuant to W.S. 39-~~
35 ~~15-103(a)(i)(P) shall be credited to the general fund.~~".

36

37 Page 5-line 14 After "benefit" insert "~~or a multichannel~~
38 ~~video programming distributor as defined in 47~~
39 ~~U.S.C. 522(13), provided the multichannel~~
40 ~~video programming distributor provides any of~~
41 ~~the services listed in this subparagraph,~~".

42

43 Page 6-lines 9 through 22 Delete entirely and insert:

44

1 "(p) The use tax applied to the use of specified digital
2 products, including access provided through a streaming or
3 subscription service, pursuant to W.S. 39-16-103(a)(i) shall be
4 credited to the general fund." HARSHMAN, CHAIRMAN