

HOUSE BILL NO. HB0029

Taxation of specified digital products.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to excise tax; imposing the sales and use
2 tax on specified digital products as specified; providing
3 exceptions; and providing for an effective date.

4

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

6

7 **Section 1.** W.S. 39-15-103(a)(i) by creating a new
8 subparagraph (P) and 39-16-103(a)(i), (ii), (b)(i), (c)(ii)
9 and (vi) are amended to read:

10

11 **39-15-103. Imposition.**

12

13 (a) Taxable event. The following shall apply:

14

15 (i) Except as provided by W.S. 39-15-105, there
16 is levied an excise tax upon:

17

1 (P) Except as otherwise provided in this
2 subparagraph, the sales price of every retail sale of
3 specified digital products within the state. A sale of
4 specified digital products is only subject to the tax under
5 this section if the purchaser has permanent use, possession
6 and control of the specified digital product. A vendor who
7 purchases specified digital products for further commercial
8 broadcast, rebroadcast, transmission, retransmission,
9 licensing, relicensing, distribution, redistribution or
10 exhibition in whole or in part to another person shall be
11 considered a wholesaler and not subject to the tax imposed
12 by this article. Those services provided by a trade
13 association as part of a member benefit are not subject to
14 the tax imposed by this subparagraph.

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16 **39-16-103. Imposition.**

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18 (a) Taxable event. The following shall apply:

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20 (i) Persons storing, using or consuming tangible
21 personal property or specified digital products, except as
22 otherwise provided in this paragraph, are liable for the
23 tax imposed by this article. Specified digital products are
24 only subject to the tax imposed by this article if the

1 purchaser has permanent use, possession and control of the
2 specified digital product. A vendor who purchases specified
3 digital products for further commercial broadcast,
4 rebroadcast, transmission, retransmission, licensing,
5 relicensing, distribution, redistribution or exhibition in
6 whole or in part to another person shall be considered a
7 wholesaler and not subject to the tax imposed by this
8 article. Those services provided by a trade association as
9 part of a member benefit are not subject to the tax imposed
10 by this subparagraph. The liability is not extinguished
11 until the tax has been paid to the state but a receipt
12 given to the person by a registered vendor in accordance
13 with paragraph (c)(i) of this section is sufficient to
14 relieve the purchaser from further liability;

15

16 (ii) Specified digital products sold and
17 tangible personal property sold by any person for delivery
18 in this state is deemed sold for storage, use or
19 consumption herein and is subject to the tax imposed by
20 this article unless the person selling the property has
21 received from the purchaser a signed certificate stating
22 the property was purchased for resale and showing his name
23 and address. Specified digital products are only subject

1 to the tax imposed by this article as specified in
2 paragraph (i) of this subsection;

3

4 (b) Basis of tax. The following shall apply:

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6 (i) Specified digital products sold and tangible
7 personal property sold by any person for delivery in this
8 state is deemed sold for storage, use or consumption herein
9 and is subject to the tax imposed by this article unless
10 the person selling the property has received from the
11 purchaser a signed certificate stating the property was
12 purchased for resale and showing his name and address.
13 Specified digital products are only subject to the tax
14 imposed by this article as specified in paragraph (a)(i) of
15 this section;

16

17 (c) Taxpayer. The following shall apply:

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19 (ii) Persons storing, using or consuming
20 tangible personal property or specified digital products
21 are liable for the tax imposed by this article. Specified
22 digital products are only subject to the tax imposed by
23 this article as specified in paragraph (a)(i) of this
24 section. The liability is not extinguished until the tax

1 has been paid to the state but a receipt given to the
2 person by a registered vendor in accordance with paragraph
3 (i) of this subsection is sufficient to relieve the
4 purchaser from further liability;

5

6 (vi) Every person storing, using or consuming
7 tangible personal property or specified digital products
8 purchased from a vendor who does not maintain a place of
9 business in this state is liable for the tax imposed by
10 this article. Specified digital products are only subject
11 to the tax imposed by this article as specified in
12 paragraph (a)(i) of this section;

13

14 **Section 2.** This act is effective July 1, 2010.

15

16

(END)