

## 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 or  
3 rental of specified digital products within the state. A  
4 sale or rental of specified digital products is only  
5 subject to the tax under this section if the purchaser has  
6 permanent use, possession and control of the specified  
7 digital product or less than permanent use, possession and  
8 control of the digital product if the period of use,  
9 possession and control is greater than the actual play time  
10 of the specified digital product. The sale or rental of  
11 specified digital products which are streamed to the  
12 purchaser are not subject to the tax under this section if  
13 the purchaser has use, possession and control of the  
14 specified digital product only during the time that the  
15 product is being streamed to the purchaser. A vendor who  
16 purchases specified digital products for further commercial  
17 broadcast, rebroadcast, transmission, retransmission,  
18 licensing, relicensing, distribution, redistribution or  
19 exhibition in whole or in part to another person shall be  
20 considered a wholesaler and not subject to the tax imposed  
21 by this article.

22

23           **39-16-103. Imposition.**

24

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

2

3 (i) Persons storing, using or consuming tangible  
4 personal property or specified digital products, except as  
5 otherwise provided in this paragraph, are liable for the  
6 tax imposed by this article. Specified digital products are  
7 only subject to the tax imposed by this article if the  
8 purchaser has permanent use, possession and control of the  
9 specified digital product or less than permanent use,  
10 possession and control of the digital product if the period  
11 of use, possession and control is greater than the actual  
12 play time of the specified digital product. The sale or  
13 rental of specified digital products which are streamed to  
14 the purchaser are not subject to the tax imposed by this  
15 article if the purchaser has use, possession and control of  
16 the specified digital product only during the time that the  
17 product is being streamed to the purchaser. A vendor who  
18 purchases specified digital products for further commercial  
19 broadcast, rebroadcast, transmission, retransmission,  
20 licensing, relicensing, distribution, redistribution or  
21 exhibition in whole or in part to another person shall be  
22 considered a wholesaler and not subject to the tax imposed  
23 by this article. The liability is not extinguished until  
24 the tax has been paid to the state but a receipt given to

1 the person by a registered vendor in accordance with  
2 paragraph (c)(i) of this section is sufficient to relieve  
3 the purchaser from further liability;

4  
5 (ii) Specified digital products sold or rented  
6 and tangible personal property sold by any person for  
7 delivery in this state is deemed sold for storage, use or  
8 consumption herein and is subject to the tax imposed by  
9 this article unless the person selling or renting the  
10 property has received from the purchaser a signed  
11 certificate stating the property was purchased for resale  
12 and showing his name and address. Specified digital  
13 products are only subject to the tax imposed by this  
14 article as specified in paragraph (i) of this subsection;

15  
16 (b) Basis of tax. The following shall apply:

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

1 and address. Specified digital products are only subject  
2 to the tax imposed by this article as specified in  
3 paragraph (a)(i) of this section;

4  
5 (c) Taxpayer. The following shall apply:

6  
7 (ii) Persons storing, using or consuming  
8 tangible personal property or specified digital products  
9 are liable for the tax imposed by this article. Specified  
10 digital products are only subject to the tax imposed by  
11 this article as specified in paragraph (a)(i) of this  
12 section. The liability is not extinguished until the tax  
13 has been paid to the state but a receipt given to the  
14 person by a registered vendor in accordance with paragraph  
15 (i) of this subsection is sufficient to relieve the  
16 purchaser from further liability;

17  
18 (vi) Every person storing, using or consuming  
19 tangible personal property or specified digital products  
20 purchased from a vendor who does not maintain a place of  
21 business in this state is liable for the tax imposed by  
22 this article. Specified digital products are only subject  
23 to the tax imposed by this article as specified in  
24 paragraph (a)(i) of this section;

