

# HOUSE RESEARCH

## Bill Summary

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### Overview

Repeals the sales tax on digital products enacted during the 2013 legislative session. Effective June 30, 2015.

#### Section

- 1 **Sales and purchase.** Eliminates digital products from the definition of taxable sales and purchases. Effective for sales made after June 30, 2015.
- 2 **Retail sale.** Eliminates the provision stating that the sale of a digital code used to access digital products is the taxable sale.
- 3 **Bundled transaction.** Eliminates a cross reference to digital products.
- 4 **Applicability.** Eliminates a cross reference to digital products.
- 5 **Sourcing rules.** Eliminates a cross reference to digital products.
- 6 **Multiple points of use.** Eliminates a cross reference to digital products.
- 7 **Advertising and promotional direct mail.** Eliminates a cross reference to digital products.
- 8 **Prepaid wireless calling service.** Eliminates a cross reference to digital products.
- 9 **Repealer.** Repeals the following definitions enacted when digital products were subject to the sales tax: digital audio works, digital audio visual works, digital books, digital code, other digital products, specified digital products, and products transferred electronically.