

1 **SALES AND USE TAX EXEMPTION FOR DATABASE**

2 **ACCESS**

3 2013 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Wayne A. Harper**

6 House Sponsor: Keven J. Stratton



8 **LONG TITLE**

9 **General Description:**

10 This bill enacts a sales and use tax exemption for amounts paid or charged to access a
11 database.

12 **Highlighted Provisions:**

- 13 This bill:
14 ▶ defines terms;
15 ▶ enacts a sales and use tax exemption for amounts paid or charged to access a
16 database under certain circumstances; and
17 ▶ makes technical and conforming changes.

18 **Money Appropriated in this Bill:**

19 None

20 **Other Special Clauses:**

21 This bill provides effective dates.

22 **Utah Code Sections Affected:**

23 **AMENDS:**

24 **59-12-102 (Superseded 07/01/14)**, as last amended by Laws of Utah 2012, Chapters
25 255, 312, 405, and 410

26 **59-12-102 (Effective 07/01/14)**, as last amended by Laws of Utah 2012, Chapters 255,
27 312, 405, 410, and 424

28 **59-12-104**, as last amended by Laws of Utah 2012, Chapters 255, 399, 405, and 410

29 *Be it enacted by the Legislature of the state of Utah:*



32 Section 1. Section **59-12-102 (Superseded 07/01/14)** is amended to read:

33 **59-12-102 (Superseded 07/01/14). Definitions.**



34

35 As used in this chapter:

36 (35) (a) "Digital audio work" means a work that results from the fixation of a series of
37 musical, spoken, or other sounds.

38 (b) "Digital audio work" includes a ringtone.

39 (36) "Digital audio-visual work" means a series of related images which, when shown
40 in succession, imparts an impression of motion, together with accompanying sounds, if any.

41 (37) "Digital book" means a work that is generally recognized in the ordinary and
42 usual sense as a book.



43

44 Section 3. Section **59-12-104** is amended to read:

45 **59-12-104. Exemptions.**

46 The following sales and uses are exempt from the taxes imposed by this chapter:



47

48 (75) amounts paid or charged to access a database:

49 (a) if the primary purpose for accessing the database is to view or retrieve information
50 from the database; and

51 (b) not including amounts paid or charged for a:

52 (i) digital audiowork;

53 (ii) digital audio-visual work; or

54 (iii) digital book.

55 Section 4. **Effective dates.**

56 (1) Except as provided in Subsection (2), this bill takes effect on July 1, 2013.

57 (2) The actions affecting Section 59-12-102 (Effective 07/01/14) take effect on July 1,
58 2014.