

SHB 2762 - H AMD 1333

By Representative Orcutt

1 On page 21, beginning on line 36, strike "(ii) Until July 1, 2021
2 the" and insert "(ii) The"

3 Beginning on page 22, line 30, after "(8)" strike all material
4 through "(9)" on page 23, line 14 and insert "~~((a) The term also~~
5 ~~includes the following sales to consumers of digital goods, digital~~
6 ~~codes, and digital automated services:~~

7 ~~(i) Sales in which the seller has granted the purchaser the right~~
8 ~~of permanent use;~~

9 ~~(ii) Sales in which the seller has granted the purchaser a right of~~
10 ~~use that is less than permanent;~~

11 ~~(iii) Sales in which the purchaser is not obligated to make~~
12 ~~continued payment as a condition of the sale; and~~

13 ~~(iv) Sales in which the purchaser is obligated to make continued~~
14 ~~payment as a condition of the sale.~~

15 ~~(b) A retail sale of digital goods, digital codes, or digital~~
16 ~~automated services under this subsection (8) includes any services~~
17 ~~provided by the seller exclusively in connection with the digital~~
18 ~~goods, digital codes, or digital automated services, whether or not a~~
19 ~~separate charge is made for such services.~~

20 ~~(c) For purposes of this subsection, "permanent" means perpetual or~~
21 ~~for an indefinite or unspecified length of time. A right of permanent~~
22 ~~use is presumed to have been granted unless the agreement between the~~
23 ~~seller and the purchaser specifies or the circumstances surrounding the~~
24 ~~transaction suggest or indicate that the right to use terminates on the~~
25 ~~occurrence of a condition subsequent.~~

26 ~~(9))~~"

1 On page 23, line 18, after "subsection" strike "(9)" and insert
2 "~~((9))~~ (8)"

3 On page 23, at the beginning of line 20, strike "(10)" and insert
4 "~~((10))~~ (9)"

5 On page 23, at the beginning of line 35, strike "(11)" and insert
6 "~~((11))~~ (10)"

7 On page 24, at the beginning of line 13, strike "(12)" and insert
8 "~~((12))~~ (11)"

9 On page 25, at the beginning of line 5, strike "(13)" and insert
10 "~~((13))~~ (12)"

11 On page 25, at the beginning of line 12, strike "(14)" and insert
12 "~~((14))~~ (13)"

EFFECT: Removes the sales and use tax exemptions for digital goods and custom software from their scheduled repeal under the bill.

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