

**DRAFTER'S NOTE**  
**FROM THE**  
**LEGISLATIVE REFERENCE BUREAU**

LRB-2438/3dn

JK:kmg:km

May 6, 1999

Sherrie Gates-Hendrix:

I did not make the recommended change regarding data, information and intellectual properties that are "transferred" in tangible forms. Books, videotapes, etc., are already tangible forms of personal property. Books and videotapes are not "transferred" via the internet, but, rather, words and images are "transferred" via the internet. I assume from your e-mail that the department of revenue does not consider downloaded copies of words and images to be tangible personal property. If my assumption is correct, the recommended language does not clarify the department of revenue's position. Do you, instead, wish to exclude from the definition of tangible personal property material that is downloaded from the internet? If you have any questions, please contact me.

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