

**64:06:01:62. Definition of terms used in sourcing rules.** Terms used in §§ 64:06:01:61 to 64:06:01:65, inclusive, mean:

(1) "Receive," the taking possession of tangible personal property, making first use of services, or taking possession of or making first use of any product transferred electronically, whichever comes first. The term, receive, does not include possession by a shipping company on behalf of the purchaser;

(2) "Product," any tangible personal property, any product transferred electronically, including software delivered electronically, or services, whether sold, leased, or rented.

**Source:** 29 SDR 177, effective July 2, 2003; 30 SDR 211, effective July 1, 2004; 35 SDR 48, effective September 8, 2008.

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