

115 “delegate” in the phrase “or his or her delegate,” when used in
116 reference to the Tax Commissioner, means any officer or
117 employee of the State Tax Division duly authorized by the Tax
118 Commissioner directly, or indirectly by one or more
119 redelegations of authority, to perform the functions mentioned
120 or described in this article or rules promulgated for this article;

121 (14) “Taxpayer” includes any person within the meaning of
122 this section, who is subject to a tax imposed by this article,
123 whether acting for himself or herself or as a fiduciary; and

124 (15) “Use” means and includes:

125 (A) The exercise by any person of any right or power over
126 tangible personal property or custom software incident to the
127 ownership, possession or enjoyment of the property, or by any
128 transaction in which possession of or the exercise of any right or
129 power over tangible personal property, custom software or the
130 result of a taxable service is acquired for a consideration,
131 including any lease, rental or conditional sale of tangible
132 personal property or custom software; or

133 (B) The use or enjoyment in this state of the result of a
134 taxable service. As used in this subdivision, ~~(15)~~ “enjoyment”

135 includes a purchaser's right to direct the disposition of the
136 property or the use of the taxable service, whether or not the
137 purchaser has possession of the property.

138 The term "use" does not include the keeping, retaining or
139 exercising any right or power over tangible personal property,
140 custom software or the result of a taxable service for the purpose
141 of subsequently transporting it outside the state for use thereafter
142 solely outside this state.

143 ~~(b)~~ (c) *Additional definitions.* — Other terms used in this
144 article are defined in articles fifteen and fifteen-b of this chapter,
145 which definitions are incorporated by reference into article
146 fifteen-a. Additionally, other sections of this article may define
147 terms primarily used in the section in which the term is defined.