Sales Tax Exemptions

Utah law exempts certain purchases from the sales and use tax. The following are exemptions by legal category and estimated sales tax exemption amounts for fiscal year 2011. *See Utah Code Ann. §59-12-104*

ECONOMIC DEVELOPMENT

	Amount (Methodology)
1. Manufacturing machinery and equipment 3-year life. Includes replacements, NAICS 518112, and energy co-generation facilities	$91,145,250 *(2)*
2. Airline food	$90,720 *(5)*
3. Airline parts and equipment sold by an aircraft Manufacturer (NAICS 336411 and 336412) for installation, repair or renovation of an aircraft	$336,000 *(5)*
4. Aerospace tools	$612,000 *(5)*
5. Motion picture rentals & radio radio broadcast tapes	$43,000 *(5)*
6. Machinery and equipment purchases used by non-live motion picture and television programs music videos, commercials or documentaries	$224,000 *(5)*
7. Intrastate movement of freight by common carrier or people by taxicabs	$3,890,000 *(5)*
8. Farm machinery and irrigation equipment	$6,299,000 *(2)*
9. Commercial sprays & insecticides	$904,000 *(5)*
10. Sales of hay	$2,010,000 *(5)*
11. Sales of aircraft manufactured in the state if title passes in Utah.	*n/a**
12. Electricity sales to ski resorts for all lifts	$113,000 *(2)*
13. Ski resort equipment	$550,000 *(2)*
14. Steel mill nondurable equipment	$523,000 *(5)*
15. Semiconductor materials including TPP used in R&D.	<$5,000,000 *(2)*
16. Renewable energy production facilities	*n/a*
17. Waste energy production facilities	*n/a*
18. Biomass energy production facilities	*n/a*
19. Media machinery and equipment	*n/a*
20. Purchases of tangible personal property use in Coal-to-liquids, oil shale, and tar sands technology R&D (July 1 2006 to June 30, 2016)	$235,000 *(6)*
21. Telecommunications equipment, machinery or software with a useful economic life of at least 1 year.	$6,600,000 *(5)*
22. In-flight sales of tangible personal property or product transferred electronically.	<$7,000 *(5)*

ECONOMIC EFFICIENCY

1. Motor & special fuels	$152,100,000 *(1)*
2. Aviation fuel	$26,100,000 *(1)*
3. Vending machine sales < $1 of food or beverages	$1,777,000 *(5)*
4. Coin-operated Laundromats (unassisted transactions only)	$619,000 *(5)*
5. Coin-operated car washing (unassisted transactions only)	$683,000 *(5)*
6. Nonresident vehicles	$758,000 *(5)*
7. Nonresident boats	$4,250 *(5)*
8. Occasional sales	$2,303,000 *(5)*
9. Tangible personal property trades	*n/a*
10. Exclusive sales of locally grown farm produce	$1,120,000 *(5)*
11. Containers, labels, casings	$569,000 *(3)*
12. Property stored in the state for resale	*n/a*
13. Property brought in by a nonresident for use	$305,000 *(3)*
14. Property purchased for resale or as an ingredient or component part of manufactured products	$18,780,000 *(5)*

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