

Effective 5/13/2014

Superseded 5/12/2015

19-12-102 Definitions.

As used in this chapter:

- (1) "Air contaminant" is as defined in Section 19-2-102.
- (2) "Air contaminant source" is as defined in Section 19-2-102.
- (3) "Air pollution" is as defined in Section 19-2-102.
- (4) "Director" means:
 - (a) for purposes of an application or certification under this chapter related to air pollution, the director of the Division of Air Quality; or
 - (b) for purposes of an application or certification under this chapter related to water pollution, the director of the Division of Water Quality.
- (5)
 - (a) "Freestanding pollution control property" means tangible personal property located in the state, regardless of whether a purchaser purchases the tangible personal property voluntarily or to comply with a requirement of a governmental entity, if:
 - (i) the primary purpose of the tangible personal property is the prevention, control, or reduction of air or water pollution by:
 - (A) the disposal or elimination of, or redesign to eliminate, waste, and the use of treatment works for industrial waste; or
 - (B) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air contaminants, air pollution, or air contamination sources, and the use of one or more air cleaning devices; and
 - (ii) the tangible personal property is not used at, in the construction of, or incorporated into a pollution control facility.
 - (b) "Freestanding pollution control property" does not include:
 - (i) a consumable:
 - (A) chemical that is not reusable;
 - (B) cleaning material that is not reusable; or
 - (C) supply that is not reusable;
 - (ii) the following used for human waste:
 - (A) a septic tank; or
 - (B) other property;
 - (iii) property installed, constructed, or used for the moving of sewage to a collection facility of a public or quasi-public sewerage system;
 - (iv) the following used for the comfort of personnel:
 - (A) an air conditioner;
 - (B) a fan; or
 - (C) an item similar to Subsection (5)(b)(iv)(A) or (B); or
 - (v) office equipment or an office supply if the primary purpose of the office equipment or office supply is not the prevention, control, or reduction of air or water pollution by:
 - (A) the disposal or elimination of, or redesign to eliminate, waste, and the use of treatment works for industrial waste; or
 - (B) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air contaminants, air pollution, or air contamination sources, and the use of one or more air cleaning devices.
- (6)

- (a) "Pollution control facility" means real property in the state, regardless of whether a purchaser purchases the real property voluntarily or to comply with a requirement of a governmental entity, if the primary purpose of the real property is the prevention, control, or reduction of air pollution or water pollution by:
 - (i) the disposal or elimination of, or redesign to eliminate:
 - (A) waste; and
 - (B) the use of treatment works for industrial waste; or
 - (ii)
 - (A) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air contaminants, air pollution, or air contamination sources; and
 - (B) the use of one or more air cleaning devices.
- (b) "Pollution control facility" includes:
 - (i) an addition to real property described in Subsection (6)(a);
 - (ii) the reconstruction of real property described in Subsection (6)(a); or
 - (iii) an improvement to real property described in Subsection (6)(a).
- (c) "Pollution control facility" does not include:
 - (i) a consumable:
 - (A) chemical that is not reusable;
 - (B) cleaning material that is not reusable; or
 - (C) supply that is not reusable;
 - (ii) the following used for human waste:
 - (A) a septic tank; or
 - (B) another facility;
 - (iii) property installed, constructed, or used for the moving of sewage to a collection facility of a public or quasi-public sewerage system;
 - (iv) the following used for the comfort of personnel:
 - (A) an air conditioner;
 - (B) a fan; or
 - (C) an item similar to Subsection (6)(c)(iv)(A) or (B); or
 - (v) office equipment or an office supply if the primary purpose of the office equipment or office supply is not the prevention, control, or reduction of air or water pollution by:
 - (A) the disposal or elimination of, or redesign to eliminate, waste, and the use of treatment works for industrial waste; or
 - (B) the disposal, elimination, or reduction of, or redesign to eliminate, or reduce, air contaminants, air pollution, or air contamination sources, and the use of one or more air cleaning devices.
- (7) "Treatment works" is as defined in Section 19-5-102.
- (8) "Waste" is as defined in Section 19-5-102.
- (9) "Water pollution" has the same meaning as "pollution" under Section 19-5-102.