

**Effective 5/13/2014**

**19-12-302 Application for certification of freestanding pollution control property.**

- (1) The following may apply to the director for certification of freestanding pollution control property:
  - (a) an owner, including a contract purchaser, of the freestanding pollution control property;
  - (b) a person who leases the freestanding pollution control property; or
  - (c) a person who operates the freestanding pollution control property under an agreement with a person described in Subsection (1)(a) or (b).
- (2) An application for certification under this section shall:
  - (a) be in a form the director prescribes; and
  - (b) contain:
    - (i) a description of the freestanding pollution control property;
    - (ii) for a purchase or lease of property, a part, a product, or a service for which a person seeks to claim a sales and use tax exemption under Section 19-12-201, a description of the property, part, product, or service;
    - (iii) the existing or proposed operational procedure for the freestanding pollution control property; and
    - (iv) a statement of the purpose served or to be served by the freestanding pollution control property.
- (3) The director may require an application to contain additional information the director finds necessary to determine whether to grant certification under Section 19-12-303.
- (4) This section does not apply to the certification of a pollution control facility.

Enacted by Chapter 24, 2014 General Session