

305 railroad, gas corporation, oil or gas transportation or pipeline company, coal slurry pipeline
 306 company, electrical corporation, telephone corporation, sewerage corporation, or heat
 307 corporation where the company performs the service for, or delivers the commodity to, the
 308 public generally or companies serving the public generally, or in the case of a gas corporation
 309 or an electrical corporation, where the gas or electricity is sold or furnished to any member or
 310 consumers within the state for domestic, commercial, or industrial use. Public utility also
 311 means the operating property of any entity or person defined under Section 54-2-1 except water
 312 corporations.

313 (30) (a) Subject to Subsection (30)(b), "qualifying exempt primary residential rental
 314 personal property" means household furnishings, furniture, and equipment that:

315 (i) are used exclusively within a dwelling unit that is the primary residence of a tenant;

316 ~~§~~→ [and] ←~~§~~

317 (ii) are owned by the owner of the dwelling unit that is the primary residence of a
 318 tenant; ~~§~~→ and ←~~§~~

319 (iii) after applying the residential exemption described in Section 59-2-103, are exempt
 320 from taxation under this chapter in accordance with Subsection 59-2-1115(2).

321 (b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 322 commission may by rule define the term "dwelling unit" for purposes of this Subsection (30)
 323 and Subsection (32).

324 [~~30~~] (31) "Real estate" or "real property" includes:

325 (a) the possession of, claim to, ownership of, or right to the possession of land;

326 (b) all mines, minerals, and quarries in and under the land, all timber belonging to
 327 individuals or corporations growing or being on the lands of this state or the United States, and
 328 all rights and privileges appertaining to these; and

329 (c) improvements.

330 [~~31~~] (32) (a) Subject to Subsection (32)(b), "residential property," for the purposes of
 331 the reductions and adjustments under this chapter, means any property used for residential
 332 purposes as a primary residence. [It]

333 (b) Subject to Subsection (32)(c), "residential property":

334 (i) except as provided in Subsection (32)(b)(ii), includes household furnishings,
 335 furniture, and equipment if the household furnishings, furniture, and equipment are: