

400 (27) any sale of a service described in Subsections 59-12-103(1)(b), (c), and (d) to a
401 person for use in compounding a service taxable under the subsections;

402 (28) purchases made in accordance with the special supplemental nutrition program for
403 women, infants, and children established in 42 U.S.C. Sec. 1786;

404 (29) ~~H~~→ [beginning on July 1, 1999, through June 30, ~~2014~~ 2029,] ←~~H~~ sales or leases of
404a rolls,

405 rollers, refractory brick, electric motors, or other replacement parts used in the furnaces, mills,
406 or ovens of a steel mill described in SIC Code 3312 of the 1987 Standard Industrial
407 Classification Manual of the federal Executive Office of the President, Office of Management
408 and Budget;

409 (30) sales of a boat of a type required to be registered under Title 73, Chapter 18, State
410 Boating Act, a boat trailer, or an outboard motor if the boat, boat trailer, or outboard motor is:

411 (a) not registered in this state; and

412 (b) (i) not used in this state; or

413 (ii) used in this state:

414 (A) if the boat, boat trailer, or outboard motor is not used to conduct business, for a
415 time period that does not exceed the longer of:

416 (I) 30 days in any calendar year; or

417 (II) the time period necessary to transport the boat, boat trailer, or outboard motor to
418 the borders of this state; or

419 (B) if the boat, boat trailer, or outboard motor is used to conduct business, for the time
420 period necessary to transport the boat, boat trailer, or outboard motor to the borders of this
421 state;

422 (31) sales of aircraft manufactured in Utah;

423 (32) amounts paid for the purchase of telecommunications service for purposes of
424 providing telecommunications service;

425 (33) sales, leases, or uses of the following:

426 (a) a vehicle by an authorized carrier; or

427 (b) tangible personal property that is installed on a vehicle:

428 (i) sold or leased to or used by an authorized carrier; and

429 (ii) before the vehicle is placed in service for the first time;

430 (34) (a) 45% of the sales price of any new manufactured home; and