

**S.B. 65**

**SALES AND USE TAX EXEMPTION MODIFICATIONS**

Senator **Howard A. Stephenson** proposes the following amendments:

1. *Page 70, Lines 2151 through 2156:*

- 2151            (14) (a) amounts paid or charged for a purchase or lease:  
2152            (i) by a manufacturing facility located in the state; and  
2153            (ii) of machinery, equipment, or normal operating repair or replacement parts if the  
2154            machinery, equipment, or normal operating repair or replacement parts **have an economic life of three or**  
**more years and are used** ;  
2155            (A) {~~are used~~} **in the manufacturing process** to manufacture {~~or process~~} an item sold  
as tangible personal property; {~~and~~} **or**  
2156            (B) {~~have an economic life of three or more years~~} **for a scrap recycler, to process an item**  
**sold as tangible personal property** ;