

894 (i) during a disaster period as defined in Section 53-2a-1202;

895 (ii) by an out-of-state business as defined in Section 53-2a-1202;

896 (iii) for a declared state disaster or emergency as defined in Section 53-2a-1202; and

897 (iv) for disaster- or emergency-related work as defined in Section 53-2a-1202;

898 (82) sales of goods and services at a morale, welfare, and recreation facility, as defined

899 in Section 39-9-102, made pursuant to Title 39, Chapter 9, State Morale, Welfare, and

900 Recreation Program;

901 (83) amounts paid or charged for a purchase or lease of molten magnesium;

902 (84) (a) except as provided in Subsection (84)(b), amounts paid or charged for a

903 purchase or lease made by a drilling equipment manufacturer of machinery, equipment,

904 materials, or normal operating repair or replacement parts:

905 (i) that are used or consumed exclusively in the drilling equipment manufacturer's

906 manufacturing process; and

907 (ii) except for office:

908 (A) equipment; or

909 (B) supplies; and

910 (b) beginning on July 1, 2015, and ending on June 30, 2017, a person may claim an

911 exemption described in Subsection (84)(a) only by filing for a refund:

912 (i) of 50% of the tax paid on the amounts paid or charged; and

913 (ii) in accordance with Section 59-1-1410; ~~and~~

914 (85) amounts paid or charged for a purchase or lease made by a qualifying enterprise

915 data center of machinery, equipment, or normal operating repair or replacement parts, if the

916 machinery, equipment, or normal operating repair or replacement parts:

917 (a) are used in the operation of the establishment; and

918 (b) have an economic life of one or more years[-]; ~~and~~ ~~and~~

919 (86) amounts paid or charged for a purchase or lease of machinery, equipment, or

920 normal operating repair or replacement parts by a manufacturing facility that:

921 (a) is an establishment, as the commission defines that term in accordance with Title

922 63G, Chapter 3, Utah Administrative Rulemaking Act;

923 (b) is described in NAICS Code 336111, Automobile Manufacturing, of the 2002

924 North American Industry Classification System of the federal Executive Office of the

925 President, Office of Management and Budget;

926 (c) is located in the state; and

927 (d) uses the machinery, equipment, or normal operating repair or replacement parts in

928 the manufacturing process to manufacture an item sold as tangible personal property, as the

929 commission may define that phrase in accordance with Title 63G, Chapter 3, Utah

930 Administrative Rulemaking Act ~~§~~→ [;] ; and

930a **(87) amounts paid or charged for a purchase or lease of equipment or normal operating**

930b **repair or replacement parts with an economic life of less than three years by a manufacturing**

930c **facility that:**

930d **(a) is an establishment, as the commission defines that term in accordance with Title**

930e **63G, Chapter 3, Utah Administrative Rulemaking Act;**

930f **(b) is described in NAICS Code 352120, Industrial Gas Manufacturing, of the 2002**

930g **North American Industry Classification System of the federal Executive Office of the**

930h **President, Office of Management and Budget;**

930i **(c) is located in the state; and**

930j **(d) uses the equipment or normal operating repair or replacement parts to manufacture**

930k **hydrogen. ←~~§~~**

931 Section 3. **Effective date.**

932 (1) Except as provided in Subsection (2), this bill takes effect on July 1, 2017.

933 (2) The amendments to Section [59-7-302](#) take effect for a taxable year beginning on or

934 after January 1, 2018.