

<u>(59-12-104)</u> Subsection	Brief Description of Sales Tax Exemption	FY 2021 State Revenue Impact
(46)	Vehicles used for temporary sporting events	\$1,000
(68)	Fuel sold to a common carrier railroad and used in a locomotive engine	\$3,056,000
(73)	Construction materials for life science research facility (material converted to real property only)	\$778,000
(37)	Electricity to ski resorts for lifts	\$298,000
(65)	Sales to a public transit district (includes construction materials converted to real property)	\$370,000
(47)	Certain electricity produced from a new alternative energy source	\$132,000
(3)	Vending machine food sold for \$1 or less under certain circumstances	\$101,000
(7)	Primarily unassisted cleaning of property (coin operated laundry, etc.)	\$3,639,000
(40)	Use of unassisted amusement device	\$790,000
(88)	Car wash that does not include cleaning the interior of the vehicle	\$11,000
(16)	Newspapers or newspaper subscriptions	\$2,117,000
(42)	Admissions to college athletic events	\$1,556,000
(71)	Textbooks purchased by a student (not including a college book store; seller sales primarily textbooks)	\$229,000
		\$13,078,000

**Notes:**

\* These assumptions are based on available data for FY18 and are grown forward to FY21 using a 4.6% rate.