

***Effective 5/13/2014***

**19-12-202 Certification required before claiming a sales and use tax exemption.**

- (1) Before a person may claim a sales and use tax exemption under Section 19-12-201, the person shall obtain certification issued in accordance with Section 19-12-303.
- (2) For purposes of Subsection (1), if a certification relates to air pollution:
  - (a) a person shall submit an application under Section 19-12-301 or 19-12-302 to the director of the Division of Air Quality; and
  - (b) the director of the Division of Air Quality shall perform the duties described in:
    - (i) Section 19-12-303 related to certification; and
    - (ii) Section 19-12-304 related to revocation of certification.
- (3) For purposes of Subsection (1), if a certification relates to water pollution:
  - (a) a person shall submit an application under Section 19-12-301 or 19-12-302 to the director of the Division of Water Quality; and
  - (b) the director of the Division of Water Quality shall perform the duties described in:
    - (i) Section 19-12-303 related to certification; and
    - (ii) Section 19-12-304 related to revocation of certification.

Enacted by Chapter 24, 2014 General Session