

Effective 5/13/2014

19-12-301 Application for certification of a pollution control facility.

- (1) The following may apply to the director for certification of a pollution control facility erected, constructed, installed, or acquired, or to be erected, constructed, installed, or acquired:
 - (a) an owner, including a contract purchaser, of a trade or business that includes a pollution control facility;
 - (b) a person who, as a lessee or in accordance with an agreement, conducts a trade or business that includes a pollution control facility; or
 - (c) a person who operates a pollution control facility in accordance with an agreement with a person described in Subsection (1)(a) or (b).
- (2) A person may file an application under this section after:
 - (a) the person enters into a firm construction contract with another person; or
 - (b) construction has commenced.
- (3) An application for certification under this section shall:
 - (a) be in a form the director prescribes; and
 - (b) contain:
 - (i) a description of the pollution control facility;
 - (ii) for a purchase or lease of property, a part, a product, or a service for which a person seeks to claim a sales and use tax exemption under Section 19-12-201, a description of the property, part, product, or service;
 - (iii) the existing or proposed operation procedure for the pollution control facility; and
 - (iv) a statement of the purpose served or to be served by the pollution control facility.
- (4) The director may require an application to contain additional information the director finds necessary to determine whether to grant certification under Section 19-12-303.
- (5) This section does not apply to the certification of freestanding pollution control property.

Enacted by Chapter 24, 2014 General Session