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SALES TAX EXEMPTION FOR POLLUTION

CONTROL

1998 GENERAL SESSION

STATE OF UTAH

Sponsor: John L. Valentine

AN ACT RELATING TO THE ENVIRONMENTAL QUALITY CODE; EXTENDING THE
SUNSET DATE FOR CERTIFICATION AND SALES TAX EXEMPTION OF A
POLLUTION CONTROL FACILITY.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

19-2-124, as last amended by Chapter 135, Laws of Utah 1994

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **19-2-124** is amended to read:

19-2-124. Application for certification of pollution control facility.

(1) A person who qualifies under Subsection (2) may apply to the board for certification of a pollution control facility or facilities erected, constructed, or installed, or to be erected, constructed, or installed in the state after December 31, 1972, or on or before January 31, 1985, and after June 30, 1986, and before July 1, [~~1999~~] 2004. An application may be filed at any time after a firm construction contract has been entered or construction has commenced.

(2) (a) A person who applies under Subsection (1) shall be the owner of a trade or business that uses property in the state requiring a pollution control facility to prevent or minimize pollution or a person who, as a lessee or pursuant to an agreement, conducts the trade or business that operates or uses the property.

(b) The facility shall be owned, operated, or leased during a part of the tax year in which the exemption is claimed.

(c) An exemption may be claimed only in those tax years that begin on or after January 1, 1973, and on or before January 31, 1985, and after June 30, 1986, and before July 1, [~~1999~~]

1 2004.

2 (d) As used in this Subsection (2), "owner" includes a contract purchaser.

3 (3) (a) Each application shall be in writing on a form prescribed by the board, contain a
4 description of the facilities and materials incorporated in them, the machinery and equipment, the
5 existing or proposed operational procedure, and a statement of the purpose of pollution prevention,
6 control, or reduction served or to be served by the facility.

7 (b) The board may require any further information it finds necessary before issuance of
8 a certificate.

Legislative Review Note
as of 1-30-98 2:32 PM

A limited legal review of this bill raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel