

2384 (70) (a) sales of tangible personal property to an aircraft maintenance, repair, and
 2385 overhaul provider for use in the maintenance, repair, overhaul, or refurbishment in this state of
 2386 a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration
 2387 lists a state or country other than this state as the location of registry of the fixed wing turbine
 2388 powered aircraft; or

2389 (b) sales of tangible personal property by an aircraft maintenance, repair, and overhaul
 2390 provider in connection with the maintenance, repair, overhaul, or refurbishment in this state of
 2391 a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration
 2392 lists a state or country other than this state as the location of registry of the fixed wing turbine
 2393 powered aircraft;

2394 (71) subject to Section 59-12-104.4, sales of a textbook for a higher education course:

2395 (a) to a person admitted to an institution of higher education; and

2396 (b) by a seller, other than a bookstore owned by an institution of higher education, if
 2397 51% or more of that seller's sales revenue for the previous calendar quarter are sales of a
 2398 textbook for a higher education course; [~~and~~]

2399 (72) a license fee or tax a municipality imposes in accordance with Subsection
 2400 10-1-203(5) on a purchaser from a business for which the municipality provides an enhanced
 2401 level of municipal services[-];

2402 (73) amounts paid or charged for construction materials used in the construction of a
 2403 new or expanding life science research and development facility in the state ~~H→~~ **, if the**
 2403a **construction materials are:**

2403b **(a) clearly identified;**

2403c **(b) segregated; and**

2403d **(c) installed or converted to real property** ~~←H~~ **; and**

2404 (74) amounts paid or charged for:

2405 (a) a purchase or lease of machinery and equipment that:

2406 (i) are used in performing qualified research:

2407 (A) as defined in Section 59-7-612;

2408 (B) in the state; and

2409 (C) with respect to which the purchaser pays or incurs a qualified research expense as
 2410 defined in Section 59-7-612; and

2411 (ii) have an economic life of three or more years; and

2412 (b) normal operating repair or replacement parts:

2413 (i) for the machinery and equipment described in Subsection (74)(a); and

2414 (ii) that have an economic life of three or more years.