

POLLUTION CONTROL AMENDMENTS

2014 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Ryan D. Wilcox

Senate Sponsor: Deidre M. Henderson

LONG TITLE

General Description:

This bill addresses provisions related to pollution control.

Highlighted Provisions:

This bill:

- ▶ addresses definitions;
- ▶ repeals provisions related to pollution control;
- ▶ enacts the Pollution Control Act chapter, including:
 - defining terms;
 - addressing a sales and use tax exemption related to pollution control;
 - addressing the process for claiming a refund of sales and use taxes paid;
 - addressing the certification process for purposes of the sales and use tax exemption;
 - addressing the revocation of certification; and
 - addressing rulemaking authority by the Air Quality Board or Water Quality Board; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

30 **19-2-102**, as last amended by Laws of Utah 2012, Chapter 360
31 **59-1-1410**, as last amended by Laws of Utah 2012, Chapter 424
32 **59-12-104**, as last amended by Laws of Utah 2013, Chapters 82, 223, 229, 234, and 441

33 ENACTS:

34 **19-12-101**, Utah Code Annotated 1953
35 **19-12-102**, Utah Code Annotated 1953
36 **19-12-201**, Utah Code Annotated 1953
37 **19-12-202**, Utah Code Annotated 1953
38 **19-12-203**, Utah Code Annotated 1953
39 **19-12-301**, Utah Code Annotated 1953
40 **19-12-302**, Utah Code Annotated 1953
41 **19-12-303**, Utah Code Annotated 1953
42 **19-12-304**, Utah Code Annotated 1953
43 **19-12-305**, Utah Code Annotated 1953

44 REPEALS:

45 **19-2-123**, as renumbered and amended by Laws of Utah 1991, Chapter 112
46 **19-2-124**, as last amended by Laws of Utah 2011, Chapter 142
47 **19-2-125**, as last amended by Laws of Utah 2008, Chapter 30
48 **19-2-126**, as last amended by Laws of Utah 1994, Chapter 135
49 **19-2-127**, as renumbered and amended by Laws of Utah 1991, Chapter 112



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

52 Section 1. Section **19-2-102** is amended to read:

53 **19-2-102. Definitions.**

54 As used in this chapter:

55 (1) "Air contaminant" means any particulate matter or any gas, vapor, suspended solid,
56 or any combination of them, excluding steam and water vapors.

57 (2) "Air contaminant source" means all sources of emission of air contaminants

58 whether privately or publicly owned or operated.

59 (3) "Air pollution" means the presence in the ambient air of one or more air
60 contaminants in the quantities and duration and under conditions and circumstances as is or
61 tends to be injurious to human health or welfare, animal or plant life, or property, or would
62 unreasonably interfere with the enjoyment of life or use of property, as determined by the rules
63 adopted by the board.

64 (4) "Ambient air" means the surrounding or outside air.

65 (5) "Asbestos" means the asbestiform varieties of serpentine (chrysotile), riebeckite
66 (crocidolite), cummingtonite-grunerite, anthophyllite, and actinolite-tremolite.

67 (6) "Asbestos-containing material" means any material containing more than 1%
68 asbestos, as determined using the method adopted in 40 CFR Part 61, Subpart M, National
69 Emission Standard for Asbestos.

70 (7) "Asbestos inspection" means an activity undertaken to determine the presence or
71 location, or to assess the condition of, asbestos-containing material or suspected
72 asbestos-containing material, whether by visual or physical examination, or by taking samples
73 of the material.

74 (8) ~~[(a)]~~ "Board" means the Air Quality Board.

75 ~~[(b) "Board" means, as used in Sections 19-2-123 through 19-2-126, the Air Quality
76 Board or the Water Quality Board.]~~

77 (9) "Clean school bus" has the same meaning as defined in 42 U.S.C. Sec. 16091.

78 (10) "Director" means the director of the Division of Air Quality.

79 (11) "Division" means the Division of Air Quality~~;~~ created in ~~[Subsection~~
80 ~~19-1-105(1)(a)]~~ Section 19-1-105.

81 ~~[(12) (a) "Facility" means machinery, equipment, structures, or any part or accessories
82 of them, installed or acquired for the primary purpose of controlling or disposing of air
83 pollution.]~~

84 ~~[(b) "Facility" does not include an air conditioner, fan, or other similar facility for the
85 comfort of personnel.]~~

86 ~~[(13)]~~ (12) "Friable asbestos-containing material" means any material containing more
87 than 1% asbestos, as determined using the method adopted in 40 CFR Part 61, Subpart M,
88 National Emission Standard for Asbestos, that hand pressure can crumble, pulverize, or reduce
89 to powder when dry.

90 ~~[(14)]~~ (13) "Indirect source" means a facility, building, structure, or installation which
91 attracts or may attract mobile source activity that results in emissions of a pollutant for which
92 there is a national standard.

93 ~~[(15) (a)]~~ "Pollution control facility" or "facility" means, as used in Sections ~~19-2-123~~
94 ~~through 19-2-126~~, any land, structure, building, installation, excavation, machinery, equipment,
95 or device, or any addition to, reconstruction, replacement or improvement of, land or an
96 existing structure, building, installation, excavation, machinery, equipment, or device
97 reasonably used, erected, constructed, acquired, or installed by any person if the primary
98 purpose of the use, erection, construction, acquisition, or installation is the prevention, control,
99 or reduction of air or water pollution by:]

100 ~~[(i) the disposal or elimination of or redesign to eliminate waste and the use of~~
101 ~~treatment works for industrial waste as defined in Title 19, Chapter 5, Water Quality Act; or]~~

102 ~~[(ii) the disposal, elimination, or reduction of or redesign to eliminate or reduce air~~
103 ~~contaminants or air pollution or air contamination sources and the use of air cleaning devices.]~~

104 ~~[(b) "Pollution control facility" or "facility" does not include air conditioners, septic~~
105 ~~tanks, or other facilities for human waste, nor any property installed, constructed, or used for~~
106 ~~the moving of sewage to the collection facilities of a public or quasi-public sewerage system.]~~

107 Section 2. Section **19-12-101** is enacted to read:

108 **CHAPTER 12. POLLUTION CONTROL ACT**

109 **Part 1. General Provisions**

110 **19-12-101. Title.**

111 This chapter is known as the "Pollution Control Act."

112 Section 3. Section **19-12-102** is enacted to read:

113 **19-12-102. Definitions.**

114 As used in this chapter:

115 (1) "Air contaminant" is as defined in Section [19-2-102](#).

116 (2) "Air contaminant source" is as defined in Section [19-2-102](#).

117 (3) "Air pollution" is as defined in Section [19-2-102](#).

118 (4) "Director" means:

119 (a) for purposes of an application or certification under this chapter related to air
120 pollution, the director of the Division of Air Quality; or

121 (b) for purposes of an application or certification under this chapter related to water
122 pollution, the director of the Division of Water Quality.

123 (5) (a) "Freestanding pollution control property" means tangible personal property
124 located in the state, regardless of whether a purchaser purchases the tangible personal property
125 voluntarily or to comply with a requirement of a governmental entity, if:

126 (i) the primary purpose of the tangible personal property is the prevention, control, or
127 reduction of air or water pollution by:

128 (A) the disposal or elimination of, or redesign to eliminate, waste, and the use of
129 treatment works for industrial waste; or

130 (B) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air
131 contaminants, air pollution, or air contamination sources, and the use of one or more air
132 cleaning devices; and

133 (ii) the tangible personal property is not used at, in the construction of, or incorporated
134 into a pollution control facility.

135 (b) "Freestanding pollution control property" does not include:

136 (i) a consumable:

137 (A) chemical that is not reusable;

138 (B) cleaning material that is not reusable; or

139 (C) supply that is not reusable;

140 (ii) the following used for human waste:

141 (A) a septic tank; or

- 142 (B) other property;
- 143 (iii) property installed, constructed, or used for the moving of sewage to a collection
- 144 facility of a public or quasi-public sewerage system;
- 145 (iv) the following used for the comfort of personnel:
- 146 (A) an air conditioner;
- 147 (B) a fan; or
- 148 (C) an item similar to Subsection (5)(b)(iv)(A) or (B); or
- 149 (v) office equipment or an office supply if the primary purpose of the office equipment
- 150 or office supply is not the prevention, control, or reduction of air or water pollution by:
- 151 (A) the disposal or elimination of, or redesign to eliminate, waste, and the use of
- 152 treatment works for industrial waste; or
- 153 (B) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air
- 154 contaminants, air pollution, or air contamination sources, and the use of one or more air
- 155 cleaning devices.
- 156 (6) (a) "Pollution control facility" means real property in the state, regardless of
- 157 whether a purchaser purchases the real property voluntarily or to comply with a requirement of
- 158 a governmental entity, if the primary purpose of the real property is the prevention, control, or
- 159 reduction of air pollution or water pollution by:
- 160 (i) the disposal or elimination of, or redesign to eliminate:
- 161 (A) waste; and
- 162 (B) the use of treatment works for industrial waste; or
- 163 (ii) (A) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air
- 164 contaminants, air pollution, or air contamination sources; and
- 165 (B) the use of one or more air cleaning devices.
- 166 (b) "Pollution control facility" includes:
- 167 (i) an addition to real property described in Subsection (6)(a);
- 168 (ii) the reconstruction of real property described in Subsection (6)(a); or
- 169 (iii) an improvement to real property described in Subsection (6)(a).

- 170 (c) "Pollution control facility" does not include:
- 171 (i) a consumable:
- 172 (A) chemical that is not reusable;
- 173 (B) cleaning material that is not reusable; or
- 174 (C) supply that is not reusable;
- 175 (ii) the following used for human waste:
- 176 (A) a septic tank; or
- 177 (B) another facility;
- 178 (iii) property installed, constructed, or used for the moving of sewage to a collection
- 179 facility of a public or quasi-public sewerage system;
- 180 (iv) the following used for the comfort of personnel:
- 181 (A) an air conditioner;
- 182 (B) a fan; or
- 183 (C) an item similar to Subsection (6)(c)(iv)(A) or (B); or
- 184 (v) office equipment or an office supply if the primary purpose of the office equipment
- 185 or office supply is not the prevention, control, or reduction of air or water pollution by:
- 186 (A) the disposal or elimination of, or redesign to eliminate, waste, and the use of
- 187 treatment works for industrial waste; or
- 188 (B) the disposal, elimination, or reduction of, or redesign to eliminate, or reduce, air
- 189 contaminants, air pollution, or air contamination sources, and the use of one or more air
- 190 cleaning devices.
- 191 (7) "Treatment works" is as defined in Section [19-5-102](#).
- 192 (8) "Waste" is as defined in Section [19-5-102](#).
- 193 (9) "Water pollution" has the same meaning as "pollution" under Section [19-5-102](#).

Section 4. Section **19-12-201** is enacted to read:

Part 2. Sales and Use Tax Provisions

19-12-201. Sales and use tax exemption for certain purchases or leases related to pollution control.

198 (1) Except as provided in Subsection (2), a purchase or lease of the following is
199 exempt from a tax imposed under Title 59, Chapter 12, Sales and Use Tax Act:

- 200 (a) freestanding pollution control property;
- 201 (b) tangible personal property if the tangible personal property is:
 - 202 (i) incorporated into freestanding pollution control property; or
 - 203 (ii) used at, used in the construction of, or incorporated into a pollution control facility;
- 204 (c) a part, if the part is used in the repair or replacement of property described in

205 Subsection (1)(a) or (b);

- 206 (d) a product transferred electronically, if the property transferred electronically is:
 - 207 (i) incorporated into freestanding pollution control property; or
 - 208 (ii) used at, used in the construction of, or incorporated into a pollution control facility;

209 or

- 210 (e) a service, if the service is performed on:
 - 211 (i) freestanding pollution control property;
 - 212 (ii) a pollution control facility; or
 - 213 (iii) property described in Subsection (1)(b), a part described in Subsection (1)(c), or a
- 214 product described in Subsection (1)(d).

215 (2) A purchase or lease of the following is not exempt under this section:

- 216 (a) a consumable chemical that is not reusable;
- 217 (b) a consumable cleaning material that is not reusable; or
- 218 (c) a consumable supply that is not reusable.

219 (3) A purchase or lease of office equipment or an office supply is not exempt under this
220 section if the primary purpose of the office equipment or office supply is not the prevention,
221 control, or reduction of air or water pollution by:

- 222 (a) the disposal or elimination of, or redesign to eliminate, waste, and the use of
223 treatment works for industrial waste; or
- 224 (b) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air
225 contaminants, air pollution, or air contamination sources, and the use of one or more air

226 cleaning devices.

227 Section 5. Section **19-12-202** is enacted to read:

228 **19-12-202. Certification required before claiming a sales and use tax exemption.**

229 (1) Before a person may claim a sales and use tax exemption under Section [19-12-201](#),
230 the person shall obtain certification issued in accordance with Section [19-12-303](#).

231 (2) For purposes of Subsection (1), if a certification relates to air pollution:

232 (a) a person shall submit an application under Section [19-12-301](#) or [19-12-302](#) to the
233 director of the Division of Air Quality; and

234 (b) the director of the Division of Air Quality shall perform the duties described in:

235 (i) Section [19-12-303](#) related to certification; and

236 (ii) Section [19-12-304](#) related to revocation of certification.

237 (3) For purposes of Subsection (1), if a certification relates to water pollution:

238 (a) a person shall submit an application under Section [19-12-301](#) or [19-12-302](#) to the
239 director of the Division of Water Quality; and

240 (b) the director of the Division of Water Quality shall perform the duties described in:

241 (i) Section [19-12-303](#) related to certification; and

242 (ii) Section [19-12-304](#) related to revocation of certification.

243 Section 6. Section **19-12-203** is enacted to read:

244 **19-12-203. Refunds -- Interest.**

245 (1) A person who pays a tax under Title 59, Chapter 12, Sales and Use Tax Act, on a
246 purchase or lease that would otherwise be exempt under Section [19-12-201](#), except that the
247 director has not issued a certification under Section [19-12-303](#), may obtain a refund of the tax
248 if:

249 (a) the director subsequently issues a certification under Section [19-12-303](#); and

250 (b) the person files a claim for the refund with the State Tax Commission on or before
251 the earlier of:

252 (i) three years after the date the director issues the certification under Section

253 [19-12-303](#); or

254 (ii) six years after the date the person pays the tax under Title 59, Chapter 12, Sales and
255 Use Tax Act.

256 (2) A person who pays a tax under Title 59, Chapter 12, Sales and Use Tax Act, on a
257 purchase or lease that is exempt under Section 19-12-201, may obtain a refund of the tax if the
258 person files a claim for the refund with the State Tax Commission within three years after the
259 date the person pays the tax under Title 59, Chapter 12, Sales and Use Tax Act.

260 (3) (a) If a person files a claim for a refund of taxes under Subsection (1) within 180
261 days after the date the director issues a certification under Section 19-12-303, interest shall be
262 added to the amount of the refund the State Tax Commission grants:

263 (i) at the interest rate prescribed in Section 59-1-402; and

264 (ii) beginning on the date the person pays the tax under Title 59, Chapter 12, Sales and
265 Use Tax Act, for which the person is claiming the refund.

266 (b) If a person files a claim for a refund of taxes under Subsection (1) more than 180
267 days after the date the director issues a certification under Section 19-12-303, interest shall be
268 added to the amount of the refund the State Tax Commission grants:

269 (i) at the interest rate prescribed in Section 59-1-402; and

270 (ii) beginning 30 days after the date the person files the claim for a refund.

271 (4) If a person files a claim for a refund of taxes under Subsection (2), interest shall be
272 added to the amount of the refund the State Tax Commission grants:

273 (a) at the interest rate prescribed in Section 59-1-402; and

274 (b) beginning 30 days after the date the person files the claim for the refund.

275 Section 7. Section 19-12-301 is enacted to read:

276 **Part 3. Procedures for Certification and Revocation of Certification**

277 **19-12-301. Application for certification of a pollution control facility.**

278 (1) The following may apply to the director for certification of a pollution control
279 facility erected, constructed, installed, or acquired, or to be erected, constructed, installed, or
280 acquired:

281 (a) an owner, including a contract purchaser, of a trade or business that includes a

282 pollution control facility;

283 (b) a person who, as a lessee or in accordance with an agreement, conducts a trade or
284 business that includes a pollution control facility; or

285 (c) a person who operates a pollution control facility in accordance with an agreement
286 with a person described in Subsection (1)(a) or (b).

287 (2) A person may file an application under this section after:

288 (a) the person enters into a firm construction contract with another person; or

289 (b) construction has commenced.

290 (3) An application for certification under this section shall:

291 (a) be in a form the director prescribes; and

292 (b) contain:

293 (i) a description of the pollution control facility;

294 (ii) for a purchase or lease of property, a part, a product, or a service for which a person
295 seeks to claim a sales and use tax exemption under Section [19-12-201](#), a description of the
296 property, part, product, or service;

297 (iii) the existing or proposed operation procedure for the pollution control facility; and

298 (iv) a statement of the purpose served or to be served by the pollution control facility.

299 (4) The director may require an application to contain additional information the
300 director finds necessary to determine whether to grant certification under Section [19-12-303](#).

301 (5) This section does not apply to the certification of freestanding pollution control
302 property.

303 Section 8. Section **19-12-302** is enacted to read:

304 **19-12-302. Application for certification of freestanding pollution control property.**

305 (1) The following may apply to the director for certification of freestanding pollution
306 control property:

307 (a) an owner, including a contract purchaser, of the freestanding pollution control
308 property;

309 (b) a person who leases the freestanding pollution control property; or

310 (c) a person who operates the freestanding pollution control property under an
311 agreement with a person described in Subsection (1)(a) or (b).

312 (2) An application for certification under this section shall:

313 (a) be in a form the director prescribes; and

314 (b) contain:

315 (i) a description of the freestanding pollution control property;

316 (ii) for a purchase or lease of property, a part, a product, or a service for which a person
317 seeks to claim a sales and use tax exemption under Section 19-12-201, a description of the
318 property, part, product, or service;

319 (iii) the existing or proposed operational procedure for the freestanding pollution
320 control property; and

321 (iv) a statement of the purpose served or to be served by the freestanding pollution
322 control property.

323 (3) The director may require an application to contain additional information the
324 director finds necessary to determine whether to grant certification under Section 19-12-303.

325 (4) This section does not apply to the certification of a pollution control facility.

326 Section 9. Section 19-12-303 is enacted to read:

327 **19-12-303. Certification of pollution control facility or freestanding pollution**
328 **control property.**

329 (1) The director shall issue a written certification to a person no later than 120 days
330 after the date the person files an application under Section 19-12-301 or 19-12-302 if the
331 director determines that:

332 (a) for a pollution control facility:

333 (i) the application meets the requirements of Subsection 19-12-301(3);

334 (ii) the facility that is the subject of the application is a pollution control facility;

335 (iii) the person who files the application is a person described in Subsection
336 19-12-301(1); and

337 (iv) the purchases or leases for which the person seeks to claim a sales and use tax

338 exemption are exempt under Section 19-12-201; or

339 (b) for freestanding pollution control property:

340 (i) the application meets the requirements of Subsection 19-12-302(2);

341 (ii) the property that is the subject of the application is freestanding pollution control
342 property;

343 (iii) the person who files the application is a person described in Subsection
344 19-12-302(1); and

345 (iv) the purchases or leases for which the person seeks to claim a sales and use tax
346 exemption are exempt under Section 19-12-201.

347 (2) If the director denies certification under this section to a person who files an
348 application, the director shall provide a written statement of the reason for the denial to the
349 person no later than 120 days after the date the person files the application.

350 (3) The director may not require the certification of:

351 (a) a replacement of freestanding pollution control property; or

352 (b) property, a part, a product, or a service described in Subsections 19-12-201(1)(b)
353 through (e) used or performed in a repair or replacement related to:

354 (i) a pollution control facility; or

355 (ii) freestanding pollution control property.

356 (4) The director may issue one certification under this section of two or more:

357 (a) pollution control facilities that constitute an operational unit; or

358 (b) freestanding pollution control properties that constitute an operational unit.

359 (5) If the director does not issue or deny a certification under this section within 120
360 days after the date a person files an application, the director shall issue a certification to the
361 person at the person's request.

362 Section 10. Section **19-12-304** is enacted to read:

363 **19-12-304. Revocation of certification.**

364 (1) The director may revoke a certification issued under Section 19-12-303 if the
365 director determines that:

366 (a) the certification was obtained by fraud or gross misrepresentation; or
367 (b) (i) for a pollution control facility, a requirement of Subsection 19-12-303(1)(a) is
368 not met; or
369 (ii) for freestanding pollution control property, a requirement of Subsection
370 19-12-303(1)(b) is not met.
371 (2) A shutdown of a pollution control facility or freestanding pollution control property
372 due to force majeure, including obsolescence, is not cause to revoke the certification of the
373 pollution control facility or freestanding pollution control property.
374 (3) The director shall provide notice of the director's determination to revoke a
375 certification by issuing a notice of agency action.
376 (4) The holder of a certification may obtain judicial review of the decision of the
377 director to revoke the certification.
378 (5) A revocation under this section is final and conclusive unless the holder of the
379 certification obtains judicial review in accordance with Subsection (4).
380 (6) If a revocation is affirmed on appeal, the revocation is final on the date the holder
381 receives the notice described in Subsection (3).
382 (7) If a revocation becomes final under this section, the director shall notify the State
383 Tax Commission of the revocation.
384 (8) If the director revokes a certification under this section:
385 (a) the prior sales and use tax exemptions the holder of the certification claimed under
386 Section 19-12-201 are forfeited; and
387 (b) the State Tax Commission shall collect taxes not paid by the holder of the
388 certification:
389 (i) as a result of claiming the sales and use tax exemptions under Subsection (8)(a); and
390 (ii) to the extent permitted by Title 59, Chapter 1, Part 14, Assessment, Collections,
391 and Refunds Act.
392 Section 11. Section **19-12-305** is enacted to read:
393 **19-12-305. Rulemaking authority.**

394 (1) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
395 purposes of a certification related to air pollution, the Air Quality Board may make rules
396 establishing procedures for:

- 397 (a) processing and evaluating an application for certification; and
398 (b) the issuance and revocation of a certification.

399 (2) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
400 purposes of a certification related to water pollution, the Water Quality Board may make rules
401 establishing procedures for:

- 402 (a) processing and evaluating an application for certification; and
403 (b) the issuance or revocation of a certification.

404 Section 12. Section **59-1-1410** is amended to read:

405 **59-1-1410. Action for collection of tax, fee, or charge -- Action for refund or**
406 **credit of tax, fee, or charge -- Denial of refund claim under appeal -- Appeal of denied**
407 **refund claim.**

408 (1) (a) Except as provided in Subsections (3) through (7) and Sections [59-5-114](#),
409 [59-7-519](#), [59-10-536](#), and [59-11-113](#), the commission shall assess a tax, fee, or charge within
410 three years after the day on which a person files a return.

411 (b) Except as provided in Subsections (3) through (7), if the commission does not
412 assess a tax, fee, or charge within the three-year period provided in Subsection (1)(a), the
413 commission may not commence a proceeding to collect the tax, fee, or charge.

414 (2) (a) Except as provided in Subsection (2)(b), for purposes of this part, a return filed
415 before the last day prescribed by statute or rule for filing the return is considered to be filed on
416 the last day for filing the return.

417 (b) A return of withholding tax under Chapter 10, Part 4, Withholding of Tax, is
418 considered to be filed on April 15 of the succeeding calendar year if the return:

- 419 (i) is for a period ending with or within a calendar year; and
420 (ii) is filed before April 15 of the succeeding calendar year.

421 (3) The commission may assess a tax, fee, or charge or commence a proceeding for the

422 collection of a tax, fee, or charge at any time if:

423 (a) a person:

424 (i) files a:

425 (A) false return with intent to evade; or

426 (B) fraudulent return with intent to evade; or

427 (ii) fails to file a return; or

428 (b) the commission estimates the amount of tax, fee, or charge due in accordance with

429 Subsection 59-1-1406(2).

430 (4) The commission may extend the period to make an assessment or to commence a

431 proceeding to collect a tax, fee, or charge if:

432 (a) the three-year period under Subsection (1) has not expired; and

433 (b) the commission and the person sign a written agreement:

434 (i) authorizing the extension; and

435 (ii) providing for the length of the extension.

436 (5) The commission may make an assessment as provided in Subsection (6) if:

437 (a) the commission delays an audit at the request of a person;

438 (b) the person subsequently refuses to agree to an extension request by the commission;

439 and

440 (c) the three-year period under Subsection (1) expires before the commission

441 completes the audit.

442 (6) An assessment under Subsection (5) shall be:

443 (a) for the time period for which the commission could not make the assessment

444 because of the expiration of the three-year period; and

445 (b) in an amount equal to the difference between:

446 (i) the commission's estimate of the amount of tax, fee, or charge the person would

447 have been assessed for the time period described in Subsection (6)(a); and

448 (ii) the amount of tax, fee, or charge the person actually paid for the time period

449 described in Subsection (6)(a).

450 (7) If a person erroneously pays a liability, overpays a liability, pays a liability more
451 than once, or the commission erroneously receives, collects, or computes a liability, the
452 commission shall:

- 453 (a) credit the liability against any amount of liability the person owes; and
- 454 (b) refund any balance to:
 - 455 (i) the person; or
 - 456 (ii) (A) the person's assign;
 - 457 (B) the person's personal representative;
 - 458 (C) the person's successor; or
 - 459 (D) a person similar to Subsections (7)(b)(ii)(A) through (C) as determined by the
460 commission by rule made in accordance with Title 63G, Chapter 3, Utah Administrative
461 Rulemaking Act.

462 (8) (a) Except as provided in Subsection (8)(b) or Section [~~19-2-124~~] [19-12-203](#),
463 [59-7-522](#), [59-10-529](#), or [59-12-110](#), the commission may not make a credit or refund unless a
464 person files a claim with the commission within the later of:

465 (i) three years from the due date of the return, including the period of any extension of
466 time provided in statute for filing the return; or

467 (ii) two years from the date the tax was paid.

468 (b) The commission shall extend the time period for a person to file a claim under
469 Subsection (8)(a) if:

470 (i) the time period described in Subsection (8)(a) has not expired; and

471 (ii) the commission and the person sign a written agreement:

472 (A) authorizing the extension; and

473 (B) providing for the length of the extension.

474 (9) If the commission denies a claim for a credit or refund, a person may request a
475 redetermination of the denial by filing a petition or request for agency action with the
476 commission:

477 (a) (i) within a 30-day period after the day on which the commission mails a notice of

478 denial for the claim for credit or refund; or

479 (ii) within a 90-day period after the day on which the commission mails a notice of
480 denial for the claim for credit or refund, if the notice is addressed to a person outside the
481 United States or the District of Columbia; and

482 (b) in accordance with:

483 (i) Section 59-1-501; and

484 (ii) Title 63G, Chapter 4, Administrative Procedures Act.

485 (10) The action of the commission on a person's petition for redetermination of a denial
486 of a claim for credit or refund is final 30 days after the day on which the commission sends the
487 commission's decision or order, unless the person seeks judicial review.

488 Section 13. Section 59-12-104 is amended to read:

489 **59-12-104. Exemptions.**

490 The following sales and uses are exempt from the taxes imposed by this chapter:

491 (1) sales of aviation fuel, motor fuel, and special fuel subject to a Utah state excise tax
492 under Chapter 13, Motor and Special Fuel Tax Act;

493 (2) subject to Section 59-12-104.6, sales to the state, its institutions, and its political
494 subdivisions; however, this exemption does not apply to sales of:

495 (a) construction materials except:

496 (i) construction materials purchased by or on behalf of institutions of the public
497 education system as defined in Utah Constitution Article X, Section 2, provided the
498 construction materials are clearly identified and segregated and installed or converted to real
499 property which is owned by institutions of the public education system; and

500 (ii) construction materials purchased by the state, its institutions, or its political
501 subdivisions which are installed or converted to real property by employees of the state, its
502 institutions, or its political subdivisions; or

503 (b) tangible personal property in connection with the construction, operation,
504 maintenance, repair, or replacement of a project, as defined in Section 11-13-103, or facilities
505 providing additional project capacity, as defined in Section 11-13-103;

506 (3) (a) sales of an item described in Subsection (3)(b) from a vending machine if:
507 (i) the proceeds of each sale do not exceed \$1; and
508 (ii) the seller or operator of the vending machine reports an amount equal to 150% of
509 the cost of the item described in Subsection (3)(b) as goods consumed; and
510 (b) Subsection (3)(a) applies to:
511 (i) food and food ingredients; or
512 (ii) prepared food;
513 (4) (a) sales of the following to a commercial airline carrier for in-flight consumption:
514 (i) alcoholic beverages;
515 (ii) food and food ingredients; or
516 (iii) prepared food;
517 (b) sales of tangible personal property or a product transferred electronically:
518 (i) to a passenger;
519 (ii) by a commercial airline carrier; and
520 (iii) during a flight for in-flight consumption or in-flight use by the passenger; or
521 (c) services related to Subsection (4)(a) or (b);
522 (5) (a) (i) beginning on July 1, 2008, and ending on September 30, 2008, sales of parts
523 and equipment:
524 (A) (I) by an establishment described in NAICS Code 336411 or 336412 of the 2002
525 North American Industry Classification System of the federal Executive Office of the
526 President, Office of Management and Budget; and
527 (II) for:
528 (Aa) installation in an aircraft, including services relating to the installation of parts or
529 equipment in the aircraft;
530 (Bb) renovation of an aircraft; or
531 (Cc) repair of an aircraft; or
532 (B) for installation in an aircraft operated by a common carrier in interstate or foreign
533 commerce; or

534 (ii) beginning on October 1, 2008, sales of parts and equipment for installation in an
535 aircraft operated by a common carrier in interstate or foreign commerce; and

536 (b) notwithstanding the time period of Subsection 59-1-1410(8) for filing for a refund,
537 a person may claim the exemption allowed by Subsection (5)(a)(i)(B) for a sale by filing for a
538 refund:

539 (i) if the sale is made on or after July 1, 2008, but on or before September 30, 2008;

540 (ii) as if Subsection (5)(a)(i)(B) were in effect on the day on which the sale is made;

541 (iii) if the person did not claim the exemption allowed by Subsection (5)(a)(i)(B) for
542 the sale prior to filing for the refund;

543 (iv) for sales and use taxes paid under this chapter on the sale;

544 (v) in accordance with Section 59-1-1410; and

545 (vi) subject to any extension allowed for filing for a refund under Section 59-1-1410, if
546 the person files for the refund on or before September 30, 2011;

547 (6) sales of commercials, motion picture films, prerecorded audio program tapes or
548 records, and prerecorded video tapes by a producer, distributor, or studio to a motion picture
549 exhibitor, distributor, or commercial television or radio broadcaster;

550 (7) (a) subject to Subsection (7)(b), sales of cleaning or washing of tangible personal
551 property if the cleaning or washing of the tangible personal property is not assisted cleaning or
552 washing of tangible personal property;

553 (b) if a seller that sells at the same business location assisted cleaning or washing of
554 tangible personal property and cleaning or washing of tangible personal property that is not
555 assisted cleaning or washing of tangible personal property, the exemption described in
556 Subsection (7)(a) applies if the seller separately accounts for the sales of the assisted cleaning
557 or washing of the tangible personal property; and

558 (c) for purposes of Subsection (7)(b) and in accordance with Title 63G, Chapter 3,
559 Utah Administrative Rulemaking Act, the commission may make rules:

560 (i) governing the circumstances under which sales are at the same business location;
561 and

562 (ii) establishing the procedures and requirements for a seller to separately account for
563 sales of assisted cleaning or washing of tangible personal property;

564 (8) sales made to or by religious or charitable institutions in the conduct of their regular
565 religious or charitable functions and activities, if the requirements of Section 59-12-104.1 are
566 fulfilled;

567 (9) sales of a vehicle of a type required to be registered under the motor vehicle laws of
568 this state if the vehicle is:

569 (a) not registered in this state; and

570 (b) (i) not used in this state; or

571 (ii) used in this state:

572 (A) if the vehicle is not used to conduct business, for a time period that does not
573 exceed the longer of:

574 (I) 30 days in any calendar year; or

575 (II) the time period necessary to transport the vehicle to the borders of this state; or

576 (B) if the vehicle is used to conduct business, for the time period necessary to transport
577 the vehicle to the borders of this state;

578 (10) (a) amounts paid for an item described in Subsection (10)(b) if:

579 (i) the item is intended for human use; and

580 (ii) (A) a prescription was issued for the item; or

581 (B) the item was purchased by a hospital or other medical facility; and

582 (b) (i) Subsection (10)(a) applies to:

583 (A) a drug;

584 (B) a syringe; or

585 (C) a stoma supply; and

586 (ii) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
587 commission may by rule define the terms:

588 (A) "syringe"; or

589 (B) "stoma supply";

590 ~~[(11) sales or use of property, materials, or services used in the construction of or~~
591 ~~incorporated in pollution control facilities allowed by Sections 19-2-123 through 19-2-127;]~~

592 (11) purchases or leases exempt under Section 19-12-201;

593 (12) (a) sales of an item described in Subsection (12)(c) served by:

594 (i) the following if the item described in Subsection (12)(c) is not available to the
595 general public:

596 (A) a church; or

597 (B) a charitable institution;

598 (ii) an institution of higher education if:

599 (A) the item described in Subsection (12)(c) is not available to the general public; or

600 (B) the item described in Subsection (12)(c) is prepaid as part of a student meal plan
601 offered by the institution of higher education; or

602 (b) sales of an item described in Subsection (12)(c) provided for a patient by:

603 (i) a medical facility; or

604 (ii) a nursing facility; and

605 (c) Subsections (12)(a) and (b) apply to:

606 (i) food and food ingredients;

607 (ii) prepared food; or

608 (iii) alcoholic beverages;

609 (13) (a) except as provided in Subsection (13)(b), the sale of tangible personal property
610 or a product transferred electronically by a person:

611 (i) regardless of the number of transactions involving the sale of that tangible personal
612 property or product transferred electronically by that person; and

613 (ii) not regularly engaged in the business of selling that type of tangible personal
614 property or product transferred electronically;

615 (b) this Subsection (13) does not apply if:

616 (i) the sale is one of a series of sales of a character to indicate that the person is
617 regularly engaged in the business of selling that type of tangible personal property or product

618 transferred electronically;

619 (ii) the person holds that person out as regularly engaged in the business of selling that
620 type of tangible personal property or product transferred electronically;

621 (iii) the person sells an item of tangible personal property or product transferred
622 electronically that the person purchased as a sale that is exempt under Subsection (25); or

623 (iv) the sale is of a vehicle or vessel required to be titled or registered under the laws of
624 this state in which case the tax is based upon:

625 (A) the bill of sale or other written evidence of value of the vehicle or vessel being
626 sold; or

627 (B) in the absence of a bill of sale or other written evidence of value, the fair market
628 value of the vehicle or vessel being sold at the time of the sale as determined by the
629 commission; and

630 (c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
631 commission shall make rules establishing the circumstances under which:

632 (i) a person is regularly engaged in the business of selling a type of tangible personal
633 property or product transferred electronically;

634 (ii) a sale of tangible personal property or a product transferred electronically is one of
635 a series of sales of a character to indicate that a person is regularly engaged in the business of
636 selling that type of tangible personal property or product transferred electronically; or

637 (iii) a person holds that person out as regularly engaged in the business of selling a type
638 of tangible personal property or product transferred electronically;

639 (14) (a) except as provided in Subsection (14)(b), amounts paid or charged on or after
640 July 1, 2006, for a purchase or lease by a manufacturing facility except for a cogeneration
641 facility, of the following:

642 (i) machinery and equipment that:

643 (A) are used:

644 (I) for a manufacturing facility except for a manufacturing facility that is a scrap
645 recycler described in Subsection [59-12-102\(64\)\(b\)](#):

646 (Aa) in the manufacturing process;

647 (Bb) to manufacture an item sold as tangible personal property; and

648 (Cc) beginning on July 1, 2009, in a manufacturing facility described in this Subsection

649 (14)(a)(i)(A)(I) in the state; or

650 (II) for a manufacturing facility that is a scrap recycler described in Subsection

651 59-12-102(64)(b):

652 (Aa) to process an item sold as tangible personal property; and

653 (Bb) beginning on July 1, 2009, in a manufacturing facility described in this Subsection

654 (14)(a)(i)(A)(II) in the state; and

655 (B) have an economic life of three or more years; and

656 (ii) normal operating repair or replacement parts that:

657 (A) have an economic life of three or more years; and

658 (B) are used:

659 (I) for a manufacturing facility except for a manufacturing facility that is a scrap

660 recycler described in Subsection 59-12-102(64)(b):

661 (Aa) in the manufacturing process; and

662 (Bb) in a manufacturing facility described in this Subsection (14)(a)(ii)(B)(I) in the

663 state; or

664 (II) for a manufacturing facility that is a scrap recycler described in Subsection

665 59-12-102(64)(b):

666 (Aa) to process an item sold as tangible personal property; and

667 (Bb) in a manufacturing facility described in this Subsection (14)(a)(ii)(B)(II) in the

668 state;

669 (b) amounts paid or charged on or after July 1, 2005, for a purchase or lease by a

670 manufacturing facility that is a cogeneration facility placed in service on or after May 1, 2006,

671 of the following:

672 (i) machinery and equipment that:

673 (A) are used:

674 (I) in the manufacturing process;
675 (II) to manufacture an item sold as tangible personal property; and
676 (III) beginning on July 1, 2009, in a manufacturing facility described in this Subsection
677 (14)(b) in the state; and
678 (B) have an economic life of three or more years; and
679 (ii) normal operating repair or replacement parts that:
680 (A) are used:
681 (I) in the manufacturing process; and
682 (II) in a manufacturing facility described in this Subsection (14)(b) in the state; and
683 (B) have an economic life of three or more years;
684 (c) amounts paid or charged for a purchase or lease made on or after January 1, 2008,
685 by an establishment described in NAICS Subsector 212, Mining (except Oil and Gas), or
686 NAICS Code 213113, Support Activities for Coal Mining, 213114, Support Activities for
687 Metal Mining, or 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining,
688 of the 2002 North American Industry Classification System of the federal Executive Office of
689 the President, Office of Management and Budget, of the following:
690 (i) machinery and equipment that:
691 (A) are used:
692 (I) (Aa) in the production process, other than the production of real property; or
693 (Bb) in research and development; and
694 (II) beginning on July 1, 2009, in an establishment described in this Subsection (14)(c)
695 in the state; and
696 (B) have an economic life of three or more years; and
697 (ii) normal operating repair or replacement parts that:
698 (A) have an economic life of three or more years; and
699 (B) are used in:
700 (I) (Aa) the production process, except for the production of real property; and
701 (Bb) an establishment described in this Subsection (14)(c) in the state; or

702 (II) (Aa) research and development; and
703 (Bb) in an establishment described in this Subsection (14)(c) in the state;
704 (d) (i) amounts paid or charged for a purchase or lease made on or after July 1, 2010,
705 but on or before June 30, 2014, by an establishment described in NAICS Code 518112, Web
706 Search Portals, of the 2002 North American Industry Classification System of the federal
707 Executive Office of the President, Office of Management and Budget, of the following:
708 (A) machinery and equipment that:
709 (I) are used in the operation of the web search portal;
710 (II) have an economic life of three or more years; and
711 (III) are used in a new or expanding establishment described in this Subsection (14)(d)
712 in the state; and
713 (B) normal operating repair or replacement parts that:
714 (I) are used in the operation of the web search portal;
715 (II) have an economic life of three or more years; and
716 (III) are used in a new or expanding establishment described in this Subsection (14)(d)
717 in the state; or
718 (ii) amounts paid or charged for a purchase or lease made on or after July 1, 2014, by
719 an establishment described in NAICS Code 518112, Web Search Portals, of the 2002 North
720 American Industry Classification System of the federal Executive Office of the President,
721 Office of Management and Budget, of the following:
722 (A) machinery and equipment that:
723 (I) are used in the operation of the web search portal; and
724 (II) have an economic life of three or more years; and
725 (B) normal operating repair or replacement parts that:
726 (I) are used in the operation of the web search portal; and
727 (II) have an economic life of three or more years;
728 (e) for purposes of this Subsection (14) and in accordance with Title 63G, Chapter 3,
729 Utah Administrative Rulemaking Act, the commission:

730 (i) shall by rule define the term "establishment"; and
731 (ii) may by rule define what constitutes:
732 (A) processing an item sold as tangible personal property;
733 (B) the production process, except for the production of real property;
734 (C) research and development; or
735 (D) a new or expanding establishment described in Subsection (14)(d) in the state; and
736 (f) on or before October 1, 2011, and every five years after October 1, 2011, the
737 commission shall:
738 (i) review the exemptions described in this Subsection (14) and make
739 recommendations to the Revenue and Taxation Interim Committee concerning whether the
740 exemptions should be continued, modified, or repealed; and
741 (ii) include in its report:
742 (A) an estimate of the cost of the exemptions;
743 (B) the purpose and effectiveness of the exemptions; and
744 (C) the benefits of the exemptions to the state;
745 (15) (a) sales of the following if the requirements of Subsection (15)(b) are met:
746 (i) tooling;
747 (ii) special tooling;
748 (iii) support equipment;
749 (iv) special test equipment; or
750 (v) parts used in the repairs or renovations of tooling or equipment described in
751 Subsections (15)(a)(i) through (iv); and
752 (b) sales of tooling, equipment, or parts described in Subsection (15)(a) are exempt if:
753 (i) the tooling, equipment, or parts are used or consumed exclusively in the
754 performance of any aerospace or electronics industry contract with the United States
755 government or any subcontract under that contract; and
756 (ii) under the terms of the contract or subcontract described in Subsection (15)(b)(i),
757 title to the tooling, equipment, or parts is vested in the United States government as evidenced

758 by:

759 (A) a government identification tag placed on the tooling, equipment, or parts; or

760 (B) listing on a government-approved property record if placing a government

761 identification tag on the tooling, equipment, or parts is impractical;

762 (16) sales of newspapers or newspaper subscriptions;

763 (17) (a) except as provided in Subsection (17)(b), tangible personal property or a

764 product transferred electronically traded in as full or part payment of the purchase price, except

765 that for purposes of calculating sales or use tax upon vehicles not sold by a vehicle dealer,

766 trade-ins are limited to other vehicles only, and the tax is based upon:

767 (i) the bill of sale or other written evidence of value of the vehicle being sold and the

768 vehicle being traded in; or

769 (ii) in the absence of a bill of sale or other written evidence of value, the then existing

770 fair market value of the vehicle being sold and the vehicle being traded in, as determined by the

771 commission; and

772 (b) Subsection (17)(a) does not apply to the following items of tangible personal

773 property or products transferred electronically traded in as full or part payment of the purchase

774 price:

775 (i) money;

776 (ii) electricity;

777 (iii) water;

778 (iv) gas; or

779 (v) steam;

780 (18) (a) (i) except as provided in Subsection (18)(b), sales of tangible personal property

781 or a product transferred electronically used or consumed primarily and directly in farming

782 operations, regardless of whether the tangible personal property or product transferred

783 electronically:

784 (A) becomes part of real estate; or

785 (B) is installed by a:

786 (I) farmer;
787 (II) contractor; or
788 (III) subcontractor; or
789 (ii) sales of parts used in the repairs or renovations of tangible personal property or a
790 product transferred electronically if the tangible personal property or product transferred
791 electronically is exempt under Subsection (18)(a)(i); and
792 (b) amounts paid or charged for the following are subject to the taxes imposed by this
793 chapter:
794 (i) (A) subject to Subsection (18)(b)(i)(B), the following if used in a manner that is
795 incidental to farming:
796 (I) machinery;
797 (II) equipment;
798 (III) materials; or
799 (IV) supplies; and
800 (B) tangible personal property that is considered to be used in a manner that is
801 incidental to farming includes:
802 (I) hand tools; or
803 (II) maintenance and janitorial equipment and supplies;
804 (ii) (A) subject to Subsection (18)(b)(ii)(B), tangible personal property or a product
805 transferred electronically if the tangible personal property or product transferred electronically
806 is used in an activity other than farming; and
807 (B) tangible personal property or a product transferred electronically that is considered
808 to be used in an activity other than farming includes:
809 (I) office equipment and supplies; or
810 (II) equipment and supplies used in:
811 (Aa) the sale or distribution of farm products;
812 (Bb) research; or
813 (Cc) transportation; or

814 (iii) a vehicle required to be registered by the laws of this state during the period
815 ending two years after the date of the vehicle's purchase;

816 (19) sales of hay;

817 (20) exclusive sale during the harvest season of seasonal crops, seedling plants, or
818 garden, farm, or other agricultural produce if the seasonal crops are, seedling plants are, or
819 garden, farm, or other agricultural produce is sold by:

820 (a) the producer of the seasonal crops, seedling plants, or garden, farm, or other
821 agricultural produce;

822 (b) an employee of the producer described in Subsection (20)(a); or

823 (c) a member of the immediate family of the producer described in Subsection (20)(a);

824 (21) purchases made using a coupon as defined in 7 U.S.C. Sec. 2012 that is issued
825 under the Food Stamp Program, 7 U.S.C. Sec. 2011 et seq.;

826 (22) sales of nonreturnable containers, nonreturnable labels, nonreturnable bags,
827 nonreturnable shipping cases, and nonreturnable casings to a manufacturer, processor,
828 wholesaler, or retailer for use in packaging tangible personal property to be sold by that
829 manufacturer, processor, wholesaler, or retailer;

830 (23) a product stored in the state for resale;

831 (24) (a) purchases of a product if:

832 (i) the product is:

833 (A) purchased outside of this state;

834 (B) brought into this state:

835 (I) at any time after the purchase described in Subsection (24)(a)(i)(A); and

836 (II) by a nonresident person who is not living or working in this state at the time of the
837 purchase;

838 (C) used for the personal use or enjoyment of the nonresident person described in
839 Subsection (24)(a)(i)(B)(II) while that nonresident person is within the state; and

840 (D) not used in conducting business in this state; and

841 (ii) for:

842 (A) a product other than a boat described in Subsection (24)(a)(ii)(B), the first use of
843 the product for a purpose for which the product is designed occurs outside of this state;

844 (B) a boat, the boat is registered outside of this state; or

845 (C) a vehicle other than a vehicle sold to an authorized carrier, the vehicle is registered
846 outside of this state;

847 (b) the exemption provided for in Subsection (24)(a) does not apply to:

848 (i) a lease or rental of a product; or

849 (ii) a sale of a vehicle exempt under Subsection (33); and

850 (c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
851 purposes of Subsection (24)(a), the commission may by rule define what constitutes the
852 following:

853 (i) conducting business in this state if that phrase has the same meaning in this
854 Subsection (24) as in Subsection (63);

855 (ii) the first use of a product if that phrase has the same meaning in this Subsection (24)
856 as in Subsection (63); or

857 (iii) a purpose for which a product is designed if that phrase has the same meaning in
858 this Subsection (24) as in Subsection (63);

859 (25) a product purchased for resale in this state, in the regular course of business, either
860 in its original form or as an ingredient or component part of a manufactured or compounded
861 product;

862 (26) a product upon which a sales or use tax was paid to some other state, or one of its
863 subdivisions, except that the state shall be paid any difference between the tax paid and the tax
864 imposed by this part and Part 2, Local Sales and Use Tax Act, and no adjustment is allowed if
865 the tax paid was greater than the tax imposed by this part and Part 2, Local Sales and Use Tax
866 Act;

867 (27) any sale of a service described in Subsections 59-12-103(1)(b), (c), and (d) to a
868 person for use in compounding a service taxable under the subsections;

869 (28) purchases made in accordance with the special supplemental nutrition program for

870 women, infants, and children established in 42 U.S.C. Sec. 1786;

871 (29) beginning on July 1, 1999, through June 30, 2014, sales or leases of rolls, rollers,
872 refractory brick, electric motors, or other replacement parts used in the furnaces, mills, or ovens
873 of a steel mill described in SIC Code 3312 of the 1987 Standard Industrial Classification
874 Manual of the federal Executive Office of the President, Office of Management and Budget;

875 (30) sales of a boat of a type required to be registered under Title 73, Chapter 18, State
876 Boating Act, a boat trailer, or an outboard motor if the boat, boat trailer, or outboard motor is:
877 (a) not registered in this state; and
878 (b) (i) not used in this state; or
879 (ii) used in this state:
880 (A) if the boat, boat trailer, or outboard motor is not used to conduct business, for a
881 time period that does not exceed the longer of:
882 (I) 30 days in any calendar year; or
883 (II) the time period necessary to transport the boat, boat trailer, or outboard motor to
884 the borders of this state; or
885 (B) if the boat, boat trailer, or outboard motor is used to conduct business, for the time
886 period necessary to transport the boat, boat trailer, or outboard motor to the borders of this
887 state;

888 (31) sales of aircraft manufactured in Utah;

889 (32) amounts paid for the purchase of telecommunications service for purposes of
890 providing telecommunications service;

891 (33) sales, leases, or uses of the following:
892 (a) a vehicle by an authorized carrier; or
893 (b) tangible personal property that is installed on a vehicle:
894 (i) sold or leased to or used by an authorized carrier; and
895 (ii) before the vehicle is placed in service for the first time;

896 (34) (a) 45% of the sales price of any new manufactured home; and
897 (b) 100% of the sales price of any used manufactured home;

- 898 (35) sales relating to schools and fundraising sales;
- 899 (36) sales or rentals of durable medical equipment if:
 - 900 (a) a person presents a prescription for the durable medical equipment; and
 - 901 (b) the durable medical equipment is used for home use only;
- 902 (37) (a) sales to a ski resort of electricity to operate a passenger ropeway as defined in
- 903 Section 72-11-102; and
 - 904 (b) the commission shall by rule determine the method for calculating sales exempt
 - 905 under Subsection (37)(a) that are not separately metered and accounted for in utility billings;
- 906 (38) sales to a ski resort of:
 - 907 (a) snowmaking equipment;
 - 908 (b) ski slope grooming equipment;
 - 909 (c) passenger ropeways as defined in Section 72-11-102; or
 - 910 (d) parts used in the repairs or renovations of equipment or passenger ropeways
 - 911 described in Subsections (38)(a) through (c);
- 912 (39) sales of natural gas, electricity, heat, coal, fuel oil, or other fuels for industrial use;
- 913 (40) (a) subject to Subsection (40)(b), sales or rentals of the right to use or operate for
- 914 amusement, entertainment, or recreation an unassisted amusement device as defined in Section
- 915 59-12-102;
 - 916 (b) if a seller that sells or rents at the same business location the right to use or operate
 - 917 for amusement, entertainment, or recreation one or more unassisted amusement devices and
 - 918 one or more assisted amusement devices, the exemption described in Subsection (40)(a)
 - 919 applies if the seller separately accounts for the sales or rentals of the right to use or operate for
 - 920 amusement, entertainment, or recreation for the assisted amusement devices; and
 - 921 (c) for purposes of Subsection (40)(b) and in accordance with Title 63G, Chapter 3,
 - 922 Utah Administrative Rulemaking Act, the commission may make rules:
 - 923 (i) governing the circumstances under which sales are at the same business location;
 - 924 and
 - 925 (ii) establishing the procedures and requirements for a seller to separately account for

926 the sales or rentals of the right to use or operate for amusement, entertainment, or recreation for
927 assisted amusement devices;

928 (41) (a) sales of photocopies by:

929 (i) a governmental entity; or

930 (ii) an entity within the state system of public education, including:

931 (A) a school; or

932 (B) the State Board of Education; or

933 (b) sales of publications by a governmental entity;

934 (42) amounts paid for admission to an athletic event at an institution of higher

935 education that is subject to the provisions of Title IX of the Education Amendments of 1972,

936 20 U.S.C. Sec. 1681 et seq.;

937 (43) (a) sales made to or by:

938 (i) an area agency on aging; or

939 (ii) a senior citizen center owned by a county, city, or town; or

940 (b) sales made by a senior citizen center that contracts with an area agency on aging;

941 (44) sales or leases of semiconductor fabricating, processing, research, or development

942 materials regardless of whether the semiconductor fabricating, processing, research, or

943 development materials:

944 (a) actually come into contact with a semiconductor; or

945 (b) ultimately become incorporated into real property;

946 (45) an amount paid by or charged to a purchaser for accommodations and services

947 described in Subsection [59-12-103\(1\)\(i\)](#) to the extent the amount is exempt under Section

948 [59-12-104.2](#);

949 (46) beginning on September 1, 2001, the lease or use of a vehicle issued a temporary

950 sports event registration certificate in accordance with Section [41-3-306](#) for the event period

951 specified on the temporary sports event registration certificate;

952 (47) (a) sales or uses of electricity, if the sales or uses are made under a tariff adopted

953 by the Public Service Commission of Utah only for purchase of electricity produced from a

954 new alternative energy source, as designated in the tariff by the Public Service Commission of
955 Utah; and

956 (b) the exemption under Subsection (47)(a) applies to the portion of the tariff rate a
957 customer pays under the tariff described in Subsection (47)(a) that exceeds the tariff rate under
958 the tariff described in Subsection (47)(a) that the customer would have paid absent the tariff;

959 (48) sales or rentals of mobility enhancing equipment if a person presents a
960 prescription for the mobility enhancing equipment;

961 (49) sales of water in a:

962 (a) pipe;

963 (b) conduit;

964 (c) ditch; or

965 (d) reservoir;

966 (50) sales of currency or coins that constitute legal tender of a state, the United States,
967 or a foreign nation;

968 (51) (a) sales of an item described in Subsection (51)(b) if the item:

969 (i) does not constitute legal tender of a state, the United States, or a foreign nation; and

970 (ii) has a gold, silver, or platinum content of 50% or more; and

971 (b) Subsection (51)(a) applies to a gold, silver, or platinum:

972 (i) ingot;

973 (ii) bar;

974 (iii) medallion; or

975 (iv) decorative coin;

976 (52) amounts paid on a sale-leaseback transaction;

977 (53) sales of a prosthetic device:

978 (a) for use on or in a human; and

979 (b) (i) for which a prescription is required; or

980 (ii) if the prosthetic device is purchased by a hospital or other medical facility;

981 (54) (a) except as provided in Subsection (54)(b), purchases, leases, or rentals of

982 machinery or equipment by an establishment described in Subsection (54)(c) if the machinery
983 or equipment is primarily used in the production or postproduction of the following media for
984 commercial distribution:

- 985 (i) a motion picture;
- 986 (ii) a television program;
- 987 (iii) a movie made for television;
- 988 (iv) a music video;
- 989 (v) a commercial;
- 990 (vi) a documentary; or
- 991 (vii) a medium similar to Subsections (54)(a)(i) through (vi) as determined by the

992 commission by administrative rule made in accordance with Subsection (54)(d); or

993 (b) purchases, leases, or rentals of machinery or equipment by an establishment
994 described in Subsection (54)(c) that is used for the production or postproduction of the
995 following are subject to the taxes imposed by this chapter:

- 996 (i) a live musical performance;
- 997 (ii) a live news program; or
- 998 (iii) a live sporting event;
- 999 (c) the following establishments listed in the 1997 North American Industry

1000 Classification System of the federal Executive Office of the President, Office of Management
1001 and Budget, apply to Subsections (54)(a) and (b):

- 1002 (i) NAICS Code 512110; or
- 1003 (ii) NAICS Code 51219; and
- 1004 (d) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

1005 commission may by rule:

- 1006 (i) prescribe what constitutes a medium similar to Subsections (54)(a)(i) through (vi);

1007 or

- 1008 (ii) define:

1009 (A) "commercial distribution";

- 1010 (B) "live musical performance";
- 1011 (C) "live news program"; or
- 1012 (D) "live sporting event";
- 1013 (55) (a) leases of seven or more years or purchases made on or after July 1, 2004, but
- 1014 on or before June 30, 2027, of tangible personal property that:
- 1015 (i) is leased or purchased for or by a facility that:
- 1016 (A) is an alternative energy electricity production facility;
- 1017 (B) is located in the state; and
- 1018 (C) (I) becomes operational on or after July 1, 2004; or
- 1019 (II) has its generation capacity increased by one or more megawatts on or after July 1,
- 1020 2004, as a result of the use of the tangible personal property;
- 1021 (ii) has an economic life of five or more years; and
- 1022 (iii) is used to make the facility or the increase in capacity of the facility described in
- 1023 Subsection (55)(a)(i) operational up to the point of interconnection with an existing
- 1024 transmission grid including:
- 1025 (A) a wind turbine;
- 1026 (B) generating equipment;
- 1027 (C) a control and monitoring system;
- 1028 (D) a power line;
- 1029 (E) substation equipment;
- 1030 (F) lighting;
- 1031 (G) fencing;
- 1032 (H) pipes; or
- 1033 (I) other equipment used for locating a power line or pole; and
- 1034 (b) this Subsection (55) does not apply to:
- 1035 (i) tangible personal property used in construction of:
- 1036 (A) a new alternative energy electricity production facility; or
- 1037 (B) the increase in the capacity of an alternative energy electricity production facility;

- 1038 (ii) contracted services required for construction and routine maintenance activities;
1039 and
- 1040 (iii) unless the tangible personal property is used or acquired for an increase in capacity
1041 of the facility described in Subsection (55)(a)(i)(C)(II), tangible personal property used or
1042 acquired after:
- 1043 (A) the alternative energy electricity production facility described in Subsection
1044 (55)(a)(i) is operational as described in Subsection (55)(a)(iii); or
- 1045 (B) the increased capacity described in Subsection (55)(a)(i) is operational as described
1046 in Subsection (55)(a)(iii);
- 1047 (56) (a) leases of seven or more years or purchases made on or after July 1, 2004, but
1048 on or before June 30, 2027, of tangible personal property that:
- 1049 (i) is leased or purchased for or by a facility that:
- 1050 (A) is a waste energy production facility;
- 1051 (B) is located in the state; and
- 1052 (C) (I) becomes operational on or after July 1, 2004; or
- 1053 (II) has its generation capacity increased by one or more megawatts on or after July 1,
1054 2004, as a result of the use of the tangible personal property;
- 1055 (ii) has an economic life of five or more years; and
- 1056 (iii) is used to make the facility or the increase in capacity of the facility described in
1057 Subsection (56)(a)(i) operational up to the point of interconnection with an existing
1058 transmission grid including:
- 1059 (A) generating equipment;
- 1060 (B) a control and monitoring system;
- 1061 (C) a power line;
- 1062 (D) substation equipment;
- 1063 (E) lighting;
- 1064 (F) fencing;
- 1065 (G) pipes; or

1066 (H) other equipment used for locating a power line or pole; and
1067 (b) this Subsection (56) does not apply to:
1068 (i) tangible personal property used in construction of:
1069 (A) a new waste energy facility; or
1070 (B) the increase in the capacity of a waste energy facility;
1071 (ii) contracted services required for construction and routine maintenance activities;
1072 and
1073 (iii) unless the tangible personal property is used or acquired for an increase in capacity
1074 described in Subsection (56)(a)(i)(C)(II), tangible personal property used or acquired after:
1075 (A) the waste energy facility described in Subsection (56)(a)(i) is operational as
1076 described in Subsection (56)(a)(iii); or
1077 (B) the increased capacity described in Subsection (56)(a)(i) is operational as described
1078 in Subsection (56)(a)(iii);
1079 (57) (a) leases of five or more years or purchases made on or after July 1, 2004 but on
1080 or before June 30, 2027, of tangible personal property that:
1081 (i) is leased or purchased for or by a facility that:
1082 (A) is located in the state;
1083 (B) produces fuel from alternative energy, including:
1084 (I) methanol; or
1085 (II) ethanol; and
1086 (C) (I) becomes operational on or after July 1, 2004; or
1087 (II) has its capacity to produce fuel increase by 25% or more on or after July 1, 2004, as
1088 a result of the installation of the tangible personal property;
1089 (ii) has an economic life of five or more years; and
1090 (iii) is installed on the facility described in Subsection (57)(a)(i);
1091 (b) this Subsection (57) does not apply to:
1092 (i) tangible personal property used in construction of:
1093 (A) a new facility described in Subsection (57)(a)(i); or

1094 (B) the increase in capacity of the facility described in Subsection (57)(a)(i); or
1095 (ii) contracted services required for construction and routine maintenance activities;
1096 and
1097 (iii) unless the tangible personal property is used or acquired for an increase in capacity
1098 described in Subsection (57)(a)(i)(C)(II), tangible personal property used or acquired after:
1099 (A) the facility described in Subsection (57)(a)(i) is operational; or
1100 (B) the increased capacity described in Subsection (57)(a)(i) is operational;
1101 (58) (a) subject to Subsection (58)(b) or (c), sales of tangible personal property or a
1102 product transferred electronically to a person within this state if that tangible personal property
1103 or product transferred electronically is subsequently shipped outside the state and incorporated
1104 pursuant to contract into and becomes a part of real property located outside of this state;
1105 (b) the exemption under Subsection (58)(a) is not allowed to the extent that the other
1106 state or political entity to which the tangible personal property is shipped imposes a sales, use,
1107 gross receipts, or other similar transaction excise tax on the transaction against which the other
1108 state or political entity allows a credit for sales and use taxes imposed by this chapter; and
1109 (c) notwithstanding the time period of Subsection 59-1-1410(8) for filing for a refund,
1110 a person may claim the exemption allowed by this Subsection (58) for a sale by filing for a
1111 refund:
1112 (i) if the sale is made on or after July 1, 2004, but on or before June 30, 2008;
1113 (ii) as if this Subsection (58) as in effect on July 1, 2008, were in effect on the day on
1114 which the sale is made;
1115 (iii) if the person did not claim the exemption allowed by this Subsection (58) for the
1116 sale prior to filing for the refund;
1117 (iv) for sales and use taxes paid under this chapter on the sale;
1118 (v) in accordance with Section 59-1-1410; and
1119 (vi) subject to any extension allowed for filing for a refund under Section 59-1-1410, if
1120 the person files for the refund on or before June 30, 2011;
1121 (59) purchases:

- 1122 (a) of one or more of the following items in printed or electronic format:
- 1123 (i) a list containing information that includes one or more:
 - 1124 (A) names; or
 - 1125 (B) addresses; or
- 1126 (ii) a database containing information that includes one or more:
 - 1127 (A) names; or
 - 1128 (B) addresses; and
- 1129 (b) used to send direct mail;
- 1130 (60) redemptions or repurchases of a product by a person if that product was:
 - 1131 (a) delivered to a pawnbroker as part of a pawn transaction; and
 - 1132 (b) redeemed or repurchased within the time period established in a written agreement
 - 1133 between the person and the pawnbroker for redeeming or repurchasing the product;
- 1134 (61) (a) purchases or leases of an item described in Subsection (61)(b) if the item:
 - 1135 (i) is purchased or leased by, or on behalf of, a telecommunications service provider;
 - 1136 and
 - 1137 (ii) has a useful economic life of one or more years; and
 - 1138 (b) the following apply to Subsection (61)(a):
 - 1139 (i) telecommunications enabling or facilitating equipment, machinery, or software;
 - 1140 (ii) telecommunications equipment, machinery, or software required for 911 service;
 - 1141 (iii) telecommunications maintenance or repair equipment, machinery, or software;
 - 1142 (iv) telecommunications switching or routing equipment, machinery, or software; or
 - 1143 (v) telecommunications transmission equipment, machinery, or software;
- 1144 (62) (a) beginning on July 1, 2006, and ending on June 30, 2027, purchases of tangible
- 1145 personal property or a product transferred electronically that are used in the research and
- 1146 development of alternative energy technology; and
- 1147 (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 1148 commission may, for purposes of Subsection (62)(a), make rules defining what constitutes
- 1149 purchases of tangible personal property or a product transferred electronically that are used in

1150 the research and development of alternative energy technology;

1151 (63) (a) purchases of tangible personal property or a product transferred electronically

1152 if:

1153 (i) the tangible personal property or product transferred electronically is:

1154 (A) purchased outside of this state;

1155 (B) brought into this state at any time after the purchase described in Subsection

1156 (63)(a)(i)(A); and

1157 (C) used in conducting business in this state; and

1158 (ii) for:

1159 (A) tangible personal property or a product transferred electronically other than the

1160 tangible personal property described in Subsection (63)(a)(ii)(B), the first use of the property

1161 for a purpose for which the property is designed occurs outside of this state; or

1162 (B) a vehicle other than a vehicle sold to an authorized carrier, the vehicle is registered

1163 outside of this state;

1164 (b) the exemption provided for in Subsection (63)(a) does not apply to:

1165 (i) a lease or rental of tangible personal property or a product transferred electronically;

1166 or

1167 (ii) a sale of a vehicle exempt under Subsection (33); and

1168 (c) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for

1169 purposes of Subsection (63)(a), the commission may by rule define what constitutes the

1170 following:

1171 (i) conducting business in this state if that phrase has the same meaning in this

1172 Subsection (63) as in Subsection (24);

1173 (ii) the first use of tangible personal property or a product transferred electronically if

1174 that phrase has the same meaning in this Subsection (63) as in Subsection (24); or

1175 (iii) a purpose for which tangible personal property or a product transferred

1176 electronically is designed if that phrase has the same meaning in this Subsection (63) as in

1177 Subsection (24);

- 1178 (64) sales of disposable home medical equipment or supplies if:
- 1179 (a) a person presents a prescription for the disposable home medical equipment or
- 1180 supplies;
- 1181 (b) the disposable home medical equipment or supplies are used exclusively by the
- 1182 person to whom the prescription described in Subsection (64)(a) is issued; and
- 1183 (c) the disposable home medical equipment and supplies are listed as eligible for
- 1184 payment under:
- 1185 (i) Title XVIII, federal Social Security Act; or
- 1186 (ii) the state plan for medical assistance under Title XIX, federal Social Security Act;
- 1187 (65) sales:
- 1188 (a) to a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit
- 1189 District Act; or
- 1190 (b) of tangible personal property to a subcontractor of a public transit district, if the
- 1191 tangible personal property is:
- 1192 (i) clearly identified; and
- 1193 (ii) installed or converted to real property owned by the public transit district;
- 1194 (66) sales of construction materials:
- 1195 (a) purchased on or after July 1, 2010;
- 1196 (b) purchased by, on behalf of, or for the benefit of an international airport:
- 1197 (i) located within a county of the first class; and
- 1198 (ii) that has a United States customs office on its premises; and
- 1199 (c) if the construction materials are:
- 1200 (i) clearly identified;
- 1201 (ii) segregated; and
- 1202 (iii) installed or converted to real property:
- 1203 (A) owned or operated by the international airport described in Subsection (66)(b); and
- 1204 (B) located at the international airport described in Subsection (66)(b);
- 1205 (67) sales of construction materials:

- 1206 (a) purchased on or after July 1, 2008;
- 1207 (b) purchased by, on behalf of, or for the benefit of a new airport:
- 1208 (i) located within a county of the second class; and
- 1209 (ii) that is owned or operated by a city in which an airline as defined in Section
- 1210 [59-2-102](#) is headquartered; and
- 1211 (c) if the construction materials are:
- 1212 (i) clearly identified;
- 1213 (ii) segregated; and
- 1214 (iii) installed or converted to real property:
- 1215 (A) owned or operated by the new airport described in Subsection (67)(b);
- 1216 (B) located at the new airport described in Subsection (67)(b); and
- 1217 (C) as part of the construction of the new airport described in Subsection (67)(b);
- 1218 (68) sales of fuel to a common carrier that is a railroad for use in a locomotive engine;
- 1219 (69) purchases and sales described in Section [63H-4-111](#);
- 1220 (70) (a) sales of tangible personal property to an aircraft maintenance, repair, and
- 1221 overhaul provider for use in the maintenance, repair, overhaul, or refurbishment in this state of
- 1222 a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration
- 1223 lists a state or country other than this state as the location of registry of the fixed wing turbine
- 1224 powered aircraft; or
- 1225 (b) sales of tangible personal property by an aircraft maintenance, repair, and overhaul
- 1226 provider in connection with the maintenance, repair, overhaul, or refurbishment in this state of
- 1227 a fixed wing turbine powered aircraft if that fixed wing turbine powered aircraft's registration
- 1228 lists a state or country other than this state as the location of registry of the fixed wing turbine
- 1229 powered aircraft;
- 1230 (71) subject to Section [59-12-104.4](#), sales of a textbook for a higher education course:
- 1231 (a) to a person admitted to an institution of higher education; and
- 1232 (b) by a seller, other than a bookstore owned by an institution of higher education, if
- 1233 51% or more of that seller's sales revenue for the previous calendar quarter are sales of a

1234 textbook for a higher education course;

1235 (72) a license fee or tax a municipality imposes in accordance with Subsection

1236 10-1-203(5) on a purchaser from a business for which the municipality provides an enhanced

1237 level of municipal services;

1238 (73) amounts paid or charged for construction materials used in the construction of a

1239 new or expanding life science research and development facility in the state, if the construction

1240 materials are:

1241 (a) clearly identified;

1242 (b) segregated; and

1243 (c) installed or converted to real property;

1244 (74) amounts paid or charged for:

1245 (a) a purchase or lease of machinery and equipment that:

1246 (i) are used in performing qualified research:

1247 (A) as defined in Section 59-7-612;

1248 (B) in the state; and

1249 (C) with respect to which the purchaser pays or incurs a qualified research expense as

1250 defined in Section 59-7-612; and

1251 (ii) have an economic life of three or more years; and

1252 (b) normal operating repair or replacement parts:

1253 (i) for the machinery and equipment described in Subsection (74)(a); and

1254 (ii) that have an economic life of three or more years;

1255 (75) a sale or lease of tangible personal property used in the preparation of prepared

1256 food if:

1257 (a) for a sale:

1258 (i) the ownership of the seller and the ownership of the purchaser are identical; and

1259 (ii) the seller or the purchaser paid a tax under this chapter on the purchase of that

1260 tangible personal property prior to making the sale; or

1261 (b) for a lease:

- 1262 (i) the ownership of the lessor and the ownership of the lessee are identical; and
1263 (ii) the lessor or the lessee paid a tax under this chapter on the purchase of that tangible
1264 personal property prior to making the lease;
- 1265 (76) (a) purchases of machinery or equipment if:
1266 (i) the purchaser is an establishment described in NAICS Subsector 713, Amusement,
1267 Gambling, and Recreation Industries, of the 2012 North American Industry Classification
1268 System of the federal Executive Office of the President, Office of Management and Budget;
- 1269 (ii) the machinery or equipment:
1270 (A) has an economic life of three or more years; and
1271 (B) is used by one or more persons who pay admission or user fees described in
1272 Subsection 59-12-103(1)(f) to the purchaser of the machinery and equipment; and
1273 (iii) 51% or more of the purchaser's sales revenue for the previous calendar quarter is:
1274 (A) amounts paid or charged as admission or user fees described in Subsection
1275 59-12-103(1)(f); and
1276 (B) subject to taxation under this chapter;
- 1277 (b) in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
1278 commission may make rules for verifying that 51% of a purchaser's sales revenue for the
1279 previous calendar quarter is:
1280 (i) amounts paid or charged as admission or user fees described in Subsection
1281 59-12-103(1)(f); and
1282 (ii) subject to taxation under this chapter; and
1283 (c) on or before the November 2018 interim meeting, and every five years after the
1284 November 2018 interim meeting, the commission shall review the exemption provided in this
1285 Subsection (76) and report to the Revenue and Taxation Interim Committee on:
1286 (i) the revenue lost to the state and local taxing jurisdictions as a result of the
1287 exemption;
1288 (ii) the purpose and effectiveness of the exemption; and
1289 (iii) whether the exemption benefits the state;

1290 (77) purchases of a short-term lodging consumable by a business that provides
1291 accommodations and services described in Subsection 59-12-103(1)(i);
1292 (78) amounts paid or charged to access a database:
1293 (a) if the primary purpose for accessing the database is to view or retrieve information
1294 from the database; and
1295 (b) not including amounts paid or charged for a:
1296 (i) digital audiowork;
1297 (ii) digital audio-visual work; or
1298 (iii) digital book;
1299 (79) amounts paid or charged for a purchase or lease made by an electronic financial
1300 payment service, of:
1301 (a) machinery and equipment that:
1302 (i) are used in the operation of the electronic financial payment service; and
1303 (ii) have an economic life of three or more years; and
1304 (b) normal operating repair or replacement parts that:
1305 (i) are used in the operation of the electronic financial payment service; and
1306 (ii) have an economic life of three or more years; and
1307 (80) beginning on April 1, 2013, sales of a fuel cell as defined in Section 54-15-102.
1308 **Section 14. Repealer.**
1309 This bill repeals:
1310 Section 19-2-123, **Tax relief to encourage investment in facilities -- Sales and use**
1311 **tax exemption.**
1312 Section 19-2-124, **Application for certification of pollution control facility --**
1313 **Refunds -- Interest.**
1314 Section 19-2-125, **Action on application for certification.**
1315 Section 19-2-126, **Revocation of certification -- Grounds -- Procedure.**
1316 Section 19-2-127, **Rules for administering certification for tax relief.**