

2136 ~~[(b) amounts paid or charged on or after July 1, 2005, for a purchase or lease by a~~  
 2137 ~~manufacturing facility that is a cogeneration facility placed in service on or after May 1, 2006,~~  
 2138 ~~of the following:]~~

2139 ~~[(i) machinery and equipment that:]~~

2140 ~~[(A) are used:]~~

2141 ~~[(F) in the manufacturing process:]~~

2142 ~~[(H) to manufacture an item sold as tangible personal property; and]~~

2143 ~~[(H) beginning on July 1, 2009, in a manufacturing facility described in this~~

2144 ~~Subsection (14)(b) in the state; and]~~

2145 ~~[(B) have an economic life of three or more years; and]~~

2146 ~~[(ii) normal operating repair or replacement parts that:]~~

2147 ~~[(A) are used:]~~

2148 ~~[(F) in the manufacturing process; and]~~

2149 ~~[(H) in a manufacturing facility described in this Subsection (14)(b) in the state; and]~~

2150 ~~[(B) have an economic life of three or more years;]~~

2151 (14) (a) amounts paid or charged for a purchase or lease:

2152 (i) by a manufacturing facility located in the state; and

2153 (ii) of machinery, equipment, or normal operating repair or replacement parts if the

2154 machinery, equipment, or normal operating repair or replacement parts ~~→~~ **have an economic life**

2154a **of three or more years and are used ~~→~~ :**

2155 (A) ~~→~~ **[are used] in the manufacturing process ~~→~~ to manufacture ~~→~~ [or process] ~~→~~**

2155a **an item sold as tangible personal property; ~~→~~ [and] or ~~→~~**

2156 (B) ~~→~~ **[have an economic life of three or more years] for a scrap recycler, to process an**

2156a **item sold as tangible personal property ~~→~~ :**

2157 ~~[(e)] (b) amounts paid or charged for a purchase or lease [made on or after January 1,~~

2158 ~~2008;]:~~

2159 (i) by an establishment;

2160 (A) described in NAICS Subsector 212, Mining (except Oil and Gas), or NAICS Code

2161 213113, Support Activities for Coal Mining, 213114, Support Activities for Metal Mining, or

2162 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining, of the 2002 North

2163 American Industry Classification System of the federal Executive Office of the President,

2164 Office of Management and Budget[~~, of the following~~]; and

2165 ~~[(i) machinery and equipment that:]~~

2166 ~~[(A) are used:]~~