



House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL
P.O. BOX 145030 • SALT LAKE CITY, UTAH 84114-5030 • (801) 538-1029

February 12, 2014

Madam Speaker:

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 31**, POLLUTION CONTROL AMENDMENTS, by Representative R. Wilcox, with the following amendments:

1. *Page 5, Lines 125 through 128:*

125 (5) (a) "Freestanding pollution control property" means tangible personal property
126 located in the state, regardless of whether a purchaser purchases the tangible personal
property
127 voluntarily or {a governmental entity requires the purchaser to purchase the
tangible personal
128 property} to comply with a requirement of a governmental entity , if:

2. *Page 5, Line 138 through Page 6, Line 154:*

138 (b) "Freestanding pollution control property" does not include:
(i) a consumable;
(A) chemical that is not reusable;
(B) cleaning material that is not reusable; or
(C) supply that is not reusable;
139 {~~(i)~~} (ii) the following used for human waste:
140 (A) a septic tank; or
141 (B) other property;
142 {~~(ii)~~} (iii) property installed, constructed, or used for the moving of sewage

Bill Number



HB0031

Action Class



H

Action Code



HCRAMD

to a collection
143 facility of a public or quasi-public sewerage system;
144 ~~{(iii)}~~ **(iv)** the following used for the comfort of personnel:
145 (A) an air conditioner;
146 (B) a fan; or
147 (C) an item similar to Subsection (5)(b) ~~{(iii)}~~ **(iv)** (A) or (B); or
148 ~~{(iv)}~~ **(v)** office equipment or an office supply if the primary purpose of the
office equipment
149 or office supply is not the prevention, control, or reduction of air or water pollution by:
150 (A) the disposal or elimination of, or redesign to eliminate, waste, and the use of
151 treatment works for industrial waste; or
152 (B) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air
153 contaminants, air pollution, or air contamination sources, and the use of one or more air
154 cleaning devices.

3. *Page 6, Lines 155 through 158:*

155 (6) (a) "Pollution control facility" means real property in the state, regardless of
156 whether a purchaser purchases the real property voluntarily or ~~{a governmental entity~~
requires
157 ~~the purchaser to purchase the real property }~~ **to comply with a requirement of a**
governmental entity , if the primary purpose of the real property is the
158 prevention, control, or reduction of air pollution or water pollution by:

4. *Page 6, Line 169 through Page 7, Line 185:*

169 (c) "Pollution control facility" does not include:
(i) a consumable;
(A) chemical that is not reusable;
(B) cleaning material that is not reusable; or
(C) supply that is not reusable;
170 ~~{(i)}~~ **(ii)** the following used for human waste:
171 (A) a septic tank; or
172 (B) another facility;
173 ~~{(i)}~~ **(iii)** property installed, constructed, or used for the moving of sewage

Bill Number



HB0031

Action Class



H

Action Code



HCRAMD

to a collection
174 facility of a public or quasi-public sewerage system;
175 ~~{(iii)}~~ **(iv)** the following used for the comfort of personnel:
176 (A) an air conditioner;
177 (B) a fan; or
178 (C) an item similar to Subsection (6)(c) ~~{(iii)}~~ **(iv)** (A) or (B); or
179 ~~{(iv)}~~ **(v)** office equipment or an office supply if the primary purpose of the
office equipment
180 or office supply is not the prevention, control, or reduction of air or water pollution by:
181 (A) the disposal or elimination of, or redesign to eliminate, waste, and the use of
182 treatment works for industrial waste; or
183 (B) the disposal, elimination, or reduction of, or redesign to eliminate, or reduce, air
184 contaminants, air pollution, or air contamination sources, and the use of one or more air
185 cleaning devices.

5. *Page 7, Lines 193 through 197:*

193 (1) Except as provided in Subsection (2), a purchase or lease of the following is
194 exempt from a tax imposed under Title 59, Chapter 12, Sales and Use Tax Act:
195 (a) freestanding pollution control property;
196 (b) tangible personal property ~~{, including tangible personal property that has~~
an
197 **economic life of less than three years,** } if the tangible personal property is:

6. *Page 7, Lines 209 through 213:*

209 (iii) property described in Subsection (1)(b), a part described in Subsection (1)(c), or
a
210 product described in Subsection (1)(d).
(2) A purchase or lease of the following is not exempt under this section:
(a) a consumable chemical that is not reusable;
(b) a consumable cleaning material that is not reusable; or
(c) a consumable supply that is not reusable.
211 ~~{(2)}~~ **(3)** A purchase or lease of office equipment or an office supply is not
exempt under this

Bill Number



HB0031

Action Class



H

Action Code



HCRAMD

- 212 section if the primary purpose of the office equipment or office supply is not the prevention,
213 control, or reduction of air or water pollution by:

Respectfully,

Ryan D. Wilcox
Committee Chair

Voting: 14-0-2

3 HB0031.HC1.WPD 2/12/14 4:11 pm lelder/LGE RLR/LGE

Bill Number



HB0031

Action Class



H

Action Code



HCRAMD