

429 (46) beginning on September 1, 2001, the lease or use of a vehicle issued a temporary
 430 sports event registration certificate in accordance with Section 41-3-306 for the event period
 431 specified on the temporary sports event registration certificate;

432 (47) (a) sales or uses of electricity, if the sales or uses are made under a ~~H~~→ retail ←~~H~~ tariff
 432a adopted
 433 by the Public Service Commission [~~of Utah~~] only for purchase of electricity produced from a
 434 new alternative energy source ~~H~~→ built after January 1, 2016 ←~~H~~ , as designated in the tariff by
 434a the Public Service Commission [~~of~~
 435 ~~Utah; and~~];

436 (b) for a residential use customer only, the exemption under Subsection (47)(a) applies
 437 only to the portion of the tariff rate a customer pays under the tariff described in Subsection
 438 (47)(a) that exceeds the tariff rate under the tariff described in Subsection (47)(a) that the
 439 customer would have paid absent the tariff;

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

442 (49) sales of water in a:

- 443 (a) pipe;
- 444 (b) conduit;
- 445 (c) ditch; or
- 446 (d) reservoir;

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

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

- 450 (i) does not constitute legal tender of a state, the United States, or a foreign nation; and
- 451 (ii) has a gold, silver, or platinum content of 50% or more; and
- 452 (b) Subsection (51)(a) applies to a gold, silver, or platinum:

- 453 (i) ingot;
- 454 (ii) bar;
- 455 (iii) medallion; or
- 456 (iv) decorative coin;

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

458 (53) sales of a prosthetic device:

- 459 (a) for use on or in a human; and