

- 1080 (a) are used in the operation of the establishment; and
- 1081 (b) have an economic life of one or more years[-]; and
- 1082 ~~(86) H→ [(a) subject to Subsection (86)(b);]~~ ~~H→~~ amounts paid or charged for a purchase or
- 1082a lease
- 1083 made by a person located in a recycling market development zone designated under Section
- 1084 63N-2-404 for machinery and equipment H→ :
- 1084a (a) H→ used in the recycling market development zone
- 1085 directly in:
- 1086 (i) commercial composting; or
- 1087 (ii) manufacturing facilities or plant units that:
- 1088 (A) manufacture, process, compound, or produce recycled items of tangible personal
- 1089 property for sale; or
- 1090 (B) reduce or reuse postconsumer waste material; and
- 1091 (b) H→ [before a person is allowed an exemption under this Subsection (86),] if H→ the
- 1091a person
- 1092 H→ [shall obtain] has obtained H→ a form certified by the Governor's Office of Economic
- 1092a Development under Section
- 1093 63N-2-410 that the machinery is integral to the composting or recycling process.
- 1094 Section 6. Section **63I-1-263** is amended to read:
- 1095 **63I-1-263. Repeal dates, Titles 63A to 63N.**
- 1096 (1) Subsection 63A-5-104(4)(h) is repealed on July 1, 2024.
- 1097 (2) Section 63A-5-603, State Facility Energy Efficiency Fund, is repealed July 1, 2023.
- 1098 (3) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July
- 1099 1, 2018.
- 1100 (4) Title 63C, Chapter 4b, Commission for the Stewardship of Public Lands, is
- 1101 repealed November 30, 2019.
- 1102 (5) Title 63C, Chapter 16, Prison Development Commission Act, is repealed July 1,
- 1103 2020.
- 1104 (6) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is
- 1105 repealed July 1, 2021.
- 1106 (7) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July 1,
- 1107 2020.
- 1108 (8) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1, 2026.
- 1109 (9) On July 1, 2025:
- 1110 (a) in Subsection 17-27a-404(3)(c)(ii), the language that states "the Resource

1204 facilities and waste generated after completion of a manufacturing process.

1205 (b) "Secondary waste material" does not include internally generated scrap commonly  
1206 returned to industrial or manufacturing processes, such as home scrap and mill broke.

1207 [~~(7) "Tax incentive" means a nonrefundable tax credit available under Section 59-7-610~~  
1208 ~~or 59-10-1007.~~]

1209 Section 10. Section **63N-2-410** is amended to read:

1210 **63N-2-410. Recycling market development zone credit.**

1211 (1) For a taxpayer within a recycling market development zone, there [~~are allowed the~~  
1212 ~~nonrefundable credits against tax as provided by Sections 59-7-610 and 59-10-1007~~] is a sales  
1213 and use tax exemption for machinery and equipment used in the recycling market development  
1214 zone as provided in Subsection 59-12-104(86).

1215 (2) The office shall certify that the machinery and equipment used by a taxpayer  
1216 located within a recycling market development ~~H~~→ **zone** ←~~H~~ are integral to the composting and  
1216a recycling  
1217 process:

1218 (a) on a form provided by the ~~H~~→ **State** ←~~H~~ Tax Commission that shall be retained by the  
1218a taxpayer  
1219 claiming the sales and use tax exemption under Subsection 59-12-104(86); and

1220 (b) before a taxpayer is allowed the sales and use tax exemption under Subsection  
1221 59-12-104(86).

1222 Section 11. **Effective date.**

1223 (1) Except as provided in Subsection (2), this bill takes effect on January 1, 2018.

1224 (2) The actions ~~H~~→ [**affect**] **affecting** ←~~H~~ the following sections take effect for a taxable  
1224a year beginning on  
1225 or after January 1, 2018:

1226 (a) Section 59-7-610; and

1227 (b) Section 59-10-1007.