

1st Sub. S.B. 132
TAX PROVISION AMENDMENTS

Senator **Curtis S. Bramble** proposes the following amendments:

1. *Page 30, Line 918:*

918 (b) have an economic life of one or more years[-]; ~~{and}~~

2. *Page 31, Lines 927 through 930:*

927 (d) uses the machinery, equipment, or normal operating repair or replacement parts in
928 the manufacturing process to manufacture an item sold as tangible personal property, as the
929 commission may define that phrase in accordance with Title 63G, Chapter 3, Utah
930 Administrative Rulemaking Act {-.} ; and

(87) amounts paid or charged for a purchase or lease of equipment or normal operating repair or replacement parts with an economic life of less than three years by a manufacturing facility that:

(a) is an establishment, as the commission defines that term in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act;

(b) is described in NAICS Code 352120, Industrial Gas Manufacturing, of the 2002 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget;

(c) is located in the state; and

(d) uses the equipment or normal operating repair or replacement parts to manufacture hydrogen.