

- 2039 (i) NAICS Code 211120, Crude Petroleum Extraction;
- 2040 (ii) NAICS Industry Group 2121, Coal Mining;
- 2041 (iii) NAICS Industry Group 2212, Natural Gas Distribution;
- 2042 (iv) NAICS Subsector 311, Food Manufacturing;
- 2043 (v) NAICS Industry Group 3121, Beverage Manufacturing;
- 2044 (vi) NAICS Code 327310, Cement Manufacturing;
- 2045 (vii) NAICS Subsector 482, Rail Transportation; ~~H~~→ [or]
- 2045a (viii) NAICS Code 512110, Motion Picture and Video Production;
- 2045b (ix) NAICS Subsector 515, Broadcasting (except Internet); or
- 2046 [(viii)] (x) ←~~H~~ NAICS Code 522110, Commercial Banking.
- 2047 ~~[(g)]~~ (h) (i) Except as provided in Subsection (1)~~[(g)]~~(h)(ii), "mobile flight equipment"
- 2048 means the same as that term is defined in Section 59-2-102.
- 2049 (ii) "Mobile flight equipment" does not include:
- 2050 (A) a spare engine; or
- 2051 (B) tangible personal property described in Subsection 59-2-102(27) owned by an air
- 2052 charter service or an air contract service.
- 2053 ~~[(h)]~~ (i) "Nonbusiness income" means all income other than business income.
- 2054 ~~[(i) Subject to Subsection (2), "optional sales factor weighted taxpayer" means:]~~
- 2055 ~~[(i) for a taxpayer that is not a unitary group, regardless of the number of economic~~
- 2056 ~~activities the taxpayer performs, a taxpayer having greater than 50% of the taxpayer's total sales~~
- 2057 ~~everywhere generated by economic activities performed by the taxpayer if the economic~~
- 2058 ~~activities are classified in a NAICS code within NAICS Subsector 334, Computer and~~
- 2059 ~~Electronic Product Manufacturing, of the 2002 or 2007 North American Industry Classification~~
- 2060 ~~System of the federal Executive Office of the President, Office of Management and Budget; or]~~
- 2061 ~~[(ii) for a taxpayer that is a unitary group, a taxpayer having greater than 50% of the~~
- 2062 ~~taxpayer's total sales everywhere generated by economic activities performed by the taxpayer if~~
- 2063 ~~the economic activities are classified in a NAICS code within NAICS Subsector 334,~~
- 2064 ~~Computer and Electronic Product Manufacturing, of the 2002 or 2007 North American~~
- 2065 ~~Industry Classification System of the federal Executive Office of the President, Office of~~
- 2066 ~~Management and Budget.]~~
- 2067 (j) "Optional apportionment taxpayer" means a taxpayer described in Subsection (3).
- 2068 (k) "Phased-in sales factor weighted taxpayer" means a taxpayer that:
- 2069 (i) is not a sales factor weighted taxpayer;