

615 Section [59-2-103](#); and

616 (ii) from flight stages that originate or terminate in this state.

617 (2) For purposes of the assessment of an airline's mobile flight equipment by the
618 commission, a portion of the value of the airline's mobile flight equipment shall be allocated to
619 the state by calculating the product of:

620 (a) the total value of the mobile flight equipment; and

621 (b) the mobile flight equipment allocation factor.

622 Section 6. Section **59-2-1101 (Superseded 07/01/20)** is amended to read:

623 **59-2-1101 (Superseded 07/01/20). Definitions -- Exemption of certain property --**
624 **Proportional payments for certain property -- County legislative body authority to adopt**
625 **rules or ordinances.**

626 (1) As used in this section:

627 (a) "Educational purposes" includes:

628 (i) the physical or mental teaching, training, or conditioning of competitive athletes by
629 a national governing body of sport recognized by the United States Olympic Committee that
630 qualifies as being tax exempt under Section 501(c)(3), Internal Revenue Code; and

631 (ii) an activity in support of or incidental to the teaching, training, or conditioning
632 described in Subsection (1)(a)(i).

633 (b) "Exclusive use exemption" means a property tax exemption under Subsection
634 (3)(a)(iv), for property owned by a nonprofit entity used exclusively for religious, charitable, or
635 educational purposes.

636 (c) (i) "Farm machinery and equipment" means tractors, milking equipment and storage
637 and cooling facilities, feed handling equipment, irrigation equipment, harvesters, choppers,
638 grain drills and planters, tillage tools, scales, combines, spreaders, sprayers, haying equipment,
639 including balers and cubers, and any other machinery or equipment used primarily for
640 agricultural purposes.

641 (ii) "Farm machinery and equipment" does ~~§~~→ not ←~~§~~ include vehicles required to be
641a registered
642 with the Motor Vehicle Division or vehicles or other equipment used for business purposes
643 other than farming.

644 [(c)] (d) "Government exemption" means a property tax exemption provided under
645 Subsection (3)(a)(i), (ii), or (iii).

739 (ii) "Farm machinery and equipment" does ~~§~~→ **not** ←~~§~~ include vehicles required to be
 739a registered
 740 with the Motor Vehicle Division or vehicles or other equipment used for business purposes
 741 other than farming.

742 [~~☐~~] (d) "Government exemption" means a property tax exemption provided under
 743 Subsection (3)(a)(i), (ii), or (iii).

744 [~~☐~~] (e) "Nonprofit entity" includes an entity if the:

- 745 (i) entity is treated as a disregarded entity for federal income tax purposes;
- 746 (ii) entity is wholly owned by, and controlled under the direction of, a nonprofit entity;
- 747 and
- 748 (iii) net earnings and profits of the entity irrevocably inure to the benefit of a nonprofit
- 749 entity.

750 [~~☐~~] (f) "Tax relief" means an exemption, deferral, or abatement that is authorized by
 751 this part, Part 18, Tax Deferral and Tax Abatement, or Part 19, Armed Forces Exemptions.

752 (2) (a) Except as provided in Subsection (2)(b) or (c), tax relief may be allowed only if
 753 the claimant is the owner of the property as of January 1 of the year the exemption is claimed.

754 (b) Notwithstanding Subsection (2)(a), a claimant shall collect and pay a proportional
 755 tax based upon the length of time that the property was not owned by the claimant if:

- 756 (i) the claimant is a federal, state, or political subdivision entity described in
- 757 Subsection (3)(a)(i), (ii), or (iii); or
- 758 (ii) pursuant to Subsection (3)(a)(iv):
- 759 (A) the claimant is a nonprofit entity; and
- 760 (B) the property is used exclusively for religious, charitable, or educational purposes.
- 761 (c) Subsection (2)(a) does not apply to an exemption described in Part 19, Armed

762 Forces Exemptions.

763 (3) (a) The following property is exempt from taxation:

- 764 (i) property exempt under the laws of the United States;
- 765 (ii) property of:
 - 766 (A) the state;
 - 767 (B) school districts; and
 - 768 (C) public libraries;
- 769 (iii) except as provided in Title 11, Chapter 13, Interlocal Cooperation Act, property of: