

803 blendstock to gasoline or diesel fuel;

804 (iv) developing or maintaining a road, tunnel, excavation, or similar feature used in
805 refining; or

806 (v) preventing, controlling, or reducing pollutants from refining; and

807 (c) beginning on July 1, 2021, if the person holds a valid refiner tax exemption
808 certification as defined in Section [63M-4-701](#);

809 (87) amounts paid to or charged by a proprietor for accommodations and services, as
810 defined in Section [63H-1-205](#), if the proprietor is subject to the MIDA accommodations tax
811 imposed under Section [63H-1-205](#);

812 (88) amounts paid or charged for a purchase or lease of machinery, equipment, normal
813 operating repair or replacement parts, or materials, except for office equipment or office
814 supplies, by an establishment, as the commission defines that term in accordance with Title
815 63G, Chapter 3, Utah Administrative Rulemaking Act, that:

816 (a) is described in NAICS Code 621511, Medical Laboratories, of the 2017 North
817 American Industry Classification System of the federal Executive Office of the President,
818 Office of Management and Budget;

819 (b) is located in this state; and

820 (c) uses the machinery, equipment, normal operating repair or replacement parts, or
821 materials in the operation of the establishment; [~~and~~]

822 (89) amounts paid or charged for an item exempt under Section [59-12-104.10](#)[-];

823 (90) amounts paid by the service provider for tangible personal property, other than
824 machinery, equipment, ~~parts, office supplies,~~ or electricity, gas, heat, steam, or other
824a fuels, that:

825 (a) is consumed in the performance of a service, to one or more customers, that:

826 (i) is subject to tax under Subsection [59-12-103](#)(1)(b), (f), (g), (h), (i), or (j); and

827 (ii) is not exempt under Section [59-12-104](#);

828 (b) has to be consumed for the service provider to provide the service described in
829 Subsection (90)(a); and

830 (c) will be consumed in the performance of the service described in Subsection (90)(a)
831 to the point that the tangible personal property disappears or cannot be used for any other
832 purpose; and

833 (91) amounts paid or charged for tangible personal property that is used or consumed