

772 (87) amounts paid to or charged by a proprietor for accommodations and services, as
773 defined in Section 63H-1-205, if the proprietor is subject to the MIDA accommodations tax
774 imposed under Section 63H-1-205;

775 (88) amounts paid or charged for a purchase or lease of machinery, equipment, normal
776 operating repair or replacement parts, or materials, except for office equipment or office
777 supplies, by an establishment, as the commission defines that term in accordance with Title
778 63G, Chapter 3, Utah Administrative Rulemaking Act, that:

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

782 (b) is located in this state; and

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

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

786 (90) amounts paid or charged in connection with the construction, operation,
787 maintenance, repair, or replacement of facilities owned by ~~§~~ or constructed for ~~§~~ :

788 (a) a distribution electrical cooperative, as defined in Section 54-2-1; or

789 (b) a wholesale electrical cooperative, as defined in Section 54-2-1.

790 Section 2. **Effective date.**

791 This bill takes effect on July 1, 2022.