

119 retrofit, or replace one or more locomotive engines in order to meet the United States
 120 Environmental Protection Agency's Tier 4 emission standards for switch locomotives as
 121 described in 40 C.F.R. Part 1033, for a ~~§→ [class I railroad or a]~~ ←§ class III railroad, as defined in
 121a 49
 122 U.S.C. Sec. 20102, operating ~~§→ [in a county of the first, second, or third class]~~ within the state
 122a for no less than 10 months in any calendar year ←§ .

123 (10) "Mineral processing project" means a project that is designed to:

124 (a) process, smelt, refine, convert, separate, or otherwise beneficiate metalliferous
 125 minerals as defined in Section 59-5-201 or a metalliferous compound as defined in Section
 126 59-5-202;

127 (b) calcine limestone or manufacture cement;

128 (c) process, refine, or otherwise beneficiate chloride compounds, salts, potash, gypsum,
 129 sulfur or sulfuric acid, ammonium nitrate, phosphate, or uintaite; or

130 (d) convert or gasify coal to recover chemical compounds, gases, or minerals.

131 ~~[(8)]~~ (11) "Office" means the Office of Energy Development created in Section
 132 79-6-401.

133 ~~[(9)]~~ (12) "Tax credit" means a tax credit under Section 59-7-619 or 59-10-1034.

134 ~~[(10)]~~ (13) "Tax credit certificate" means a certificate issued by the office to an
 135 infrastructure cost-burdened entity that:

136 (a) lists the name of the infrastructure cost-burdened entity;

137 (b) lists the infrastructure cost-burdened entity's taxpayer identification number;

138 (c) lists, for a taxable year, the amount of the tax credit authorized for the infrastructure
 139 cost-burdened entity under this part; and

140 (d) includes other information as determined by the office.

141 ~~[(11)]~~ (14) (a) "Underground mine infrastructure project" means a project that:

142 (i) is designed to create permanent underground infrastructure to facilitate underground
 143 mining operations; and

144 (ii) services multiple levels or areas of an underground mine or multiple underground
 145 mines.

146 (b) "Underground mine infrastructure project" includes:

147 (i) an underground access or a haulage road, entry, ramp, or decline;

148 (ii) a vertical or incline mine shaft;

149 (iii) a ventilation shaft or an air course; or