

Code and Constitution in Folio Format
by the Office of Legislative Research and General Counsel

Selected Excerpts from Utah Code Ann. § 59-12-104

Exemptions from the taxes imposed by this chapter are as follows:

...

(14)

- (a) amounts paid or charged for a purchase or lease:
 - (i) by a manufacturing facility located in the state; and
 - (ii) of machinery, equipment, or normal operating repair or replacement parts if the machinery, equipment, or normal operating repair or replacement parts have an economic life of three or more years and are used:
 - (A) in the manufacturing process to manufacture an item sold as tangible personal property; or
 - (B) for a scrap recycler, to process an item sold as tangible personal property;
- (b) amounts paid or charged for a purchase or lease:
 - (i) by an establishment:
 - (A) described in NAICS Subsector 212, Mining (except Oil and Gas), or NAICS Code 213113, Support Activities for Coal Mining, 213114, Support Activities for Metal Mining, or 213115, Support Activities for Nonmetallic Minerals (except Fuels) Mining, of the 2002 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget; and
 - (B) located in the state; and
 - (ii) of machinery, equipment, or normal operating repair or replacement parts if the machinery, equipment, or normal operating repair or replacement parts have an economic life of three or more years and are used in:
 - (A) the production process to produce an item sold as tangible personal property;
 - (B) research and development;
 - (C) transporting, storing, or managing tailings, overburden, or similar waste materials produced from mining;
 - (D) developing or maintaining a road, tunnel, excavation, or similar feature used in mining; or
 - (E) preventing, controlling, or reducing dust or other pollutants from mining;
- (c) amounts paid or charged for a purchase or lease:
 - (i) by an establishment:
 - (A) described in NAICS Code 518112, Web Search Portals, of the 2002 North American Industry Classification System of the federal Executive Office of the President, Office of Management and Budget; and
 - (B) located in the state; and
 - (ii) of machinery, equipment, or normal operating repair or replacement parts if the machinery, equipment, or normal operating repair or replacement parts:
 - (A) are used in the operation of the web search portal; and
 - (B) have an economic life of three or more years; and
 - (d) for purposes of this Subsection ⁱ(14) and in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission:

- (i) shall by rule define the term "establishment"; and
- (ii) may by rule define what constitutes:
 - (A) processing an item sold as tangible personal property;
 - (B) the production process, to produce an item sold as tangible personal property; or
 - (C) research and development;
- ...
- (25) a product purchased for resale in this state, in the regular course of business, either in its original form or as an ingredient or component part of a manufactured or compounded product;
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ⁱ Current: 59-12-104(14)
Future: 59-12-104(14)