

**59-2-1110 Exemption of property used to furnish power for irrigation purposes --**

**Computation of power used for irrigation.**

- (1) Power plants, power transmission lines, and other property used for generating and delivering electrical power, a portion of which is used for furnishing power for pumping water for irrigation purposes on lands in this state, are exempt from taxation, subject to the conditions of this section.
- (2) For purposes of the exemption under Subsection (1), the commission shall determine:
  - (a) the total amount of electric power distributed by each distributor for all purposes within this state; and
  - (b) the total amount of electric power distributed by each distributor which was used exclusively for pumping water for the irrigation of lands within this state.
- (3) The commission shall exempt from the total property assessment on all properties assessed within this state used for generating and distributing electrical power, that portion which the total amount of electric power used exclusively for pumping water for irrigation purposes bears to the total amount of electric power distributed within this state.
- (4) The total amount of tax exempted shall be prorated among the distributors. The distributors shall prorate the benefits among the users according to the amount of power used for pumping water for irrigation purposes by each user.
- (5) The commission may adopt and enforce all rules necessary to determine the exemption and prorate the benefits provided in this section.

Repealed and Re-enacted by Chapter 3, 1988 General Session