

**POLLUTION CONTROL AMENDMENTS**

2024 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Robert M. Spendlove**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill makes changes to the Pollution Control Act.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ addresses provisions related to pollution control; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**19-12-102**, as last amended by Laws of Utah 2018, Chapter 120

**19-12-201**, as last amended by Laws of Utah 2015, Chapter 154

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **19-12-102** is amended to read:

**19-12-102. Definitions.**

As used in this chapter:



- 28 (1) "Air pollutant" means the same as that term is defined in Section 19-2-102.
- 29 (2) "Air pollutant source" means the same as that term is defined in Section 19-2-102.
- 30 (3) "Air pollution" means the same as that term is defined in Section 19-2-102.
- 31 (4) "Director" means:
- 32 (a) for purposes of an application or certification under this chapter related to air
- 33 pollution, the director of the Division of Air Quality; or
- 34 (b) for purposes of an application or certification under this chapter related to water
- 35 pollution, the director of the Division of Water Quality.
- 36 (5) (a) "Freestanding pollution control property" means tangible personal property
- 37 located in the state, regardless of whether a purchaser purchases the tangible personal property
- 38 voluntarily or to comply with a requirement of a governmental entity, if:
- 39 (i) the primary purpose of the tangible personal property is the prevention, control, or
- 40 reduction of air or water pollution by:
- 41 (A) the disposal or elimination of, or redesign to eliminate~~[;]~~ waste~~[-and]~~;
- 42 (B) the use of treatment works for industrial waste; [or]
- 43 ~~[(B)]~~ (C) the disposal, elimination, or reduction of, or redesign to eliminate or reduce,
- 44 air [pollutants] contaminants, air pollution, or air contamination sources~~[-and]~~; or
- 45 (D) the use of one or more air cleaning devices; and
- 46 (ii) the tangible personal property is not used at, in the construction of, or incorporated
- 47 into a pollution control facility.
- 48 (b) "Freestanding pollution control property" includes an installation or addition to, or
- 49 reconstruction, replacement or improvement of, tangible personal property used, erected,
- 50 constructed, acquired, or installed if the primary purpose of the use, erection, construction,
- 51 acquisition, or installation is the prevention, control, or reduction of air or water pollution by:
- 52 (i) the disposal, elimination of, or redesign to eliminate waste;
- 53 (ii) the use of treatment works for industrial waste;
- 54 (iii) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air
- 55 contaminants, air pollution, or air contamination sources; or
- 56 (iv) the use of one or more air cleaning devices.
- 57 ~~[(b)]~~ (c) "Freestanding pollution control property" does not include:
- 58 (i) a consumable;

- 59 (A) chemical that is not reusable;
- 60 (B) cleaning material that is not reusable; or
- 61 (C) supply that is not reusable;
- 62 (ii) the following used for human waste:
- 63 (A) a septic tank; or
- 64 (B) other property;
- 65 (iii) property installed, constructed, or used for the moving of sewage to a collection
- 66 facility of a public or quasi-public sewerage system;
- 67 (iv) the following used for the comfort of personnel:
- 68 (A) an air conditioner;
- 69 (B) a fan; or
- 70 (C) an item similar to Subsection ~~[(5)(b)(iv)(A) or (B)]~~ (5)(c)(iv)(A) or (B); or
- 71 (v) office equipment or an office supply if the primary purpose of the office equipment
- 72 or office supply is not the prevention, control, or reduction of air or water pollution by:
- 73 (A) the disposal ~~[or]~~, elimination of, or redesign to eliminate~~;~~ waste~~;~~ ~~and~~;
- 74 ~~(B)~~ (B) the use of treatment works for industrial waste; ~~[or]~~
- 75 ~~[(B)]~~ (C) the disposal, elimination, or reduction of, or redesign to eliminate or reduce,
- 76 air ~~[pollutants]~~ contaminants, air pollution, or air contamination sources~~;~~ ~~and~~; or
- 77 (D) the use of one or more air cleaning devices.
- 78 (6) (a) "Pollution control facility" means real property in the state, regardless of
- 79 whether a purchaser purchases the real property voluntarily or to comply with a requirement of
- 80 a governmental entity, if the primary purpose of the real property is the prevention, control, or
- 81 reduction of air pollution or water pollution by:
- 82 (i) the disposal or elimination of, or redesign to eliminate, waste ~~[and]~~;
- 83 (ii) the use of treatment works for industrial waste; ~~[or]~~
- 84 ~~[(ii)]~~ (iii) ~~[(A)]~~ the disposal, elimination, or reduction of, or redesign to eliminate or
- 85 reduce, air ~~[pollutants]~~ contaminants, air pollution, or air contamination sources; ~~[and]~~ or
- 86 ~~[(B)]~~ (iv) the use of one or more air cleaning devices.
- 87 ~~[(b)]~~ "Pollution control facility" includes:
- 88 ~~[(i) an addition to real property described in Subsection (6)(a);]~~
- 89 ~~[(ii) the reconstruction of real property described in Subsection (6)(a); or]~~

90 ~~[(iii) an improvement to real property described in Subsection (6)(a).]~~

91 (b) "Pollution control facility" includes an installation or addition to, or reconstruction,  
 92 replacement or improvement of, real property used, erected, constructed, acquired, or installed  
 93 if the primary purpose of the use, erection, construction, acquisition, or installation is the  
 94 prevention, control, or reduction of air or water pollution by:

95 (i) the disposal, elimination of, or redesign to eliminate waste;

96 (ii) the use of treatment works for industrial waste;

97 (iii) the disposal, elimination, or reduction of, or redesign to eliminate or reduce, air  
 98 contaminants, air pollution, or air contamination sources; or

99 (iv) the use of one or more air cleaning devices.

100 (c) "Pollution control facility" does not include:

101 (i) a consumable:

102 (A) chemical that is not reusable;

103 (B) cleaning material that is not reusable; or

104 (C) supply that is not reusable;

105 (ii) the following used for human waste:

106 (A) a septic tank; or

107 (B) another facility;

108 (iii) property installed, constructed, or used for the moving of sewage to a collection  
 109 facility of a public or quasi-public sewerage system;

110 (iv) the following used for the comfort of personnel:

111 (A) an air conditioner;

112 (B) a fan; or

113 (C) an item similar to Subsection (6)(c)(iv)(A) or (B); or

114 (v) office equipment or an office supply if the primary purpose of the office equipment  
 115 or office supply is not the prevention, control, or reduction of air or water pollution by:

116 (A) the disposal ~~[or]~~ elimination of, or redesign to eliminate waste~~[-and]~~;

117 ~~(B)~~ (B) the use of treatment works for industrial waste; ~~[or]~~

118 ~~(B)~~ (C) the disposal, elimination, or reduction of, or redesign to eliminate or reduce,  
 119 air ~~[pollutants]~~ contaminants, air pollution, or air contamination sources~~[-and]~~; or

120 ~~(B)~~ (D) the use of one or more air cleaning devices.

121 (7) "Treatment works" means the same as that term is defined in Section 19-5-102.

122 (8) "Waste" means the same as that term is defined in Section 19-5-102.

123 (9) "Water pollution" has the same meaning as "pollution" under Section 19-5-102.

124 Section 2. Section 19-12-201 is amended to read:

125 **19-12-201. Sales and use tax exemption for certain purchases or leases related to**  
126 **pollution control.**

127 (1) Except as provided in Subsection (2), a purchase or lease of the following is  
128 exempt from a tax imposed under Title 59, Chapter 12, Sales and Use Tax Act:

129 (a) freestanding pollution control property;

130 (b) tangible personal property if the tangible personal property is:

131 (i) incorporated into freestanding pollution control property; or

132 (ii) used at, used in the construction of, or incorporated into a pollution control facility;

133 (c) a part, if the part is used in the repair or replacement of property described in

134 Subsection (1)(a) or (b);

135 (d) a product transferred electronically, if the property transferred electronically is:

136 (i) incorporated into freestanding pollution control property; or

137 (ii) used at, used in the construction of, or incorporated into a pollution control facility;

138 or

139 (e) a service, if the service is performed on:

140 (i) freestanding pollution control property;

141 (ii) a pollution control facility; or

142 (iii) property described in Subsection (1)(b), a part described in Subsection (1)(c), or a  
143 product described in Subsection (1)(d).

144 (2) A purchase or lease of the following is not exempt under this section:

145 (a) a consumable chemical that is not reusable;

146 (b) a consumable cleaning material that is not reusable; or

147 (c) a consumable supply that is not reusable.

148 (3) A purchase or lease of office equipment or an office supply is not exempt under this  
149 section if the primary purpose of the office equipment or office supply is not the prevention,  
150 control, or reduction of air or water pollution by:

151 (a) the disposal ~~[or]~~, elimination of, or redesign to eliminate~~[;]~~ waste~~[, and]~~;

152            (b) the use of treatment works for industrial waste; [~~or~~]  
153            [~~(b)~~] (c) the disposal, elimination, or reduction of, or redesign to eliminate or reduce,  
154 air [~~pollutants~~] contaminants, air pollution, or air pollution sources[~~, and~~]; or  
155            (d) the use of one or more air cleaning devices.

156            Section 3. **Effective date.**

157            This bill takes effect on May 1, 2024.