

North Dakota Office of State Tax Commissioner

December 2, 2015

**Economic Development-Targeted
Sales Tax Exemptions for New and Expanding Businesses
FY Ending June 30, 2011 - 2015**

			Number of Entities Requesting and Total Amount Claimed									
Name of Exemption	Century Code	Expires after...	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
			No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1	Power plant construction, repowering, and environmental upgrades	§ 57-39.2-04.2	Note ¹	Not ² Reportable	Not ² Reportable	Not ² Reportable	Not ² Reportable	Not ² Reportable	Not ² Reportable	Not ² Reportable	Not ² Reportable	Not ² Reportable
2	Manufacturing	§ 57-39.2-04.3		53 \$ 8,886,018	69 \$ 2,791,414	53 \$ 1,155,992	66 \$ 2,956,370	59 \$ 1,691,386				
3	Recycling	§ 57-39.2-04.3		9 109,560	10 334,070	6 155,899	10 130,993	9 94,682				
4	Primary sector computer and telecommunications	§ 57-39.2-04.3		Not ² Reportable	Not ² Reportable	0 0	0 0	Not ² Reportable				
5	Agricultural commodity processing facility	§ 57-39.2-04.4		8 1,904,093	11 3,636,599	12 8,607,299	22 2,654,049	11 1,492,424				
6	Gathering, compressing and processing gas	§ 57-39.2-04.5		Not ² Reportable	5 7,612,500	6 17,481,000	7 7,495,310	5 11,011,250				
7	Oil refineries	§ 57-39.2-04.6		0 0	Not ² Reportable	Not ² Reportable	0 0	0 0				
8	New coal mines	§ 57-39.2-04.8		Exemption not ³ available	Not ² Reportable	Not ² Reportable	0 0	Not ² Reportable				
9	Telecommunications infrastructure	§ 57-39.2-04.9	June 30, 2017	5 1,251,630	0 0	0 0	7 1,772,462	Not ² Reportable				
Total reportable tax exemption for 2011 through 2015				75 \$ 12,151,301	95 \$ 14,374,583	77 \$ 27,400,190	112 \$ 15,009,184	84 \$ 14,289,742				

Notes:

- ¹ Wind powered electrical generating facilities qualify for exemption only if construction is completed before January 1, 2017.
² The credit was claimed by less than 5 taxpayers and therefore is not disclosed to protect confidentiality.
³ Exemption for new coal mines was approved in the 2011 legislative session and not available until FY 2012.