

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 <sup>1</sup>                                      | Not <sup>2</sup><br>Reportable          | Not <sup>2</sup><br>Reportable | Not <sup>2</sup><br>Reportable | Not <sup>2</sup><br>Reportable | Not <sup>2</sup><br>Reportable | Not <sup>2</sup><br>Reportable | Not <sup>2</sup><br>Reportable | Not <sup>2</sup><br>Reportable | Not <sup>2</sup><br>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 <sup>2</sup><br>Reportable          | Not <sup>2</sup><br>Reportable | 0 0                            | 0 0                            | Not <sup>2</sup><br>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 <sup>2</sup><br>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 <sup>2</sup><br>Reportable | Not <sup>2</sup><br>Reportable | 0 0                            | 0 0                            |                                |                                |                                |                                |
| 8   | New coal mines   | § 57-39.2-04.8   |  | Exemption not <sup>3</sup><br>available | Not <sup>2</sup><br>Reportable | Not <sup>2</sup><br>Reportable | 0 0                            | Not <sup>2</sup><br>Reportable |                                |                                |                                |                                |
| 9   | Telecommunications infrastructure                                | § 57-39.2-04.9   | June 30,<br>2017                                       | 5 1,251,630                             | 0 0                            | 0 0                            | 7 1,772,462                    | Not <sup>2</sup><br>Reportable |                                |                                |                                |                                |
| <b>Total reportable tax exemption for 2011 through 2015</b> |  |                  |  | 75 \$ 12,151,301                        | 95 \$ 14,374,583               | 77 \$ 27,400,190               | 112 \$ 15,009,184              | 84 \$ 14,289,742               |                                |                                |                                |                                |

**Notes:**

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