

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

Name of Exemption			Number of Entities Requesting and Total Amount Claimed										
			Expires after...	FY 2011		FY 2012		FY 2013		FY 2014		FY 2015	
				No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
<b>1</b>	Power plant construction, repowering, and environmental upgrades	§ 57-39.2-04.2	Note <sup>1</sup>		Not <sup>2</sup> Reportable		Not <sup>2</sup> Reportable		Not <sup>2</sup> Reportable		Not <sup>2</sup> Reportable		Not <sup>2</sup> Reportable
<b>2</b>	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
<b>3</b>	Recycling	§ 57-39.2-04.3		9	109,560	10	334,070	6	155,899	10	130,993	9	94,682
<b>4</b>	Primary sector computer and telecommunications	§ 57-39.2-04.3			Not <sup>2</sup> Reportable		Not <sup>2</sup> Reportable	0	0	0	0		Not <sup>2</sup> Reportable
<b>5</b>	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
<b>6</b>	Gathering, compressing and processing gas	§ 57-39.2-04.5			Not <sup>2</sup> Reportable	5	7,612,500	6	17,481,000	7	7,495,310	5	11,011,250
<b>7</b>	Oil refineries	§ 57-39.2-04.6		0	0		Not <sup>2</sup> Reportable		Not <sup>2</sup> Reportable	0	0	0	0
<b>8</b>	New coal mines	§ 57-39.2-04.8			Exemption not <sup>3</sup> available		Not <sup>2</sup> Reportable		Not <sup>2</sup> Reportable	0	0		Not <sup>2</sup> Reportable
<b>9</b>	Telecommunications infrastructure	§ 57-39.2-04.9	June 30, 2017	5	1,251,630	0	0	0	0	7	1,772,462		Not <sup>2</sup> Reportable
<b>Total reportable tax exemption for 2011 through 2015</b>				<b>75</b>	<b>\$ 12,151,301</b>	<b>95</b>	<b>\$ 14,374,583</b>	<b>77</b>	<b>\$ 27,400,190</b>	<b>112</b>	<b>\$ 15,009,184</b>	<b>84</b>	<b>\$ 14,289,742</b>

**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.