

Description	Number of claimants (2014 tax year)	Fiscal impact (2014 tax year)
<p>the taxable year, multiplied by a ratio equal to the square footage added by the expansion divided by the total square footage of the building after the expansion. A taxpayer may not exempt more than \$500,000 of income derived from the taxpayer's business and investment interests in all zone projects.</p>		
<p>Section 54-35-26(3)(b) - Research expense credit The research expense credit, provided by Section 57-38-30.5, was created in 1987 and does not carry an expiration date. The incentive is available to all income taxpayers and allows for a credit against state income tax liability for expenditures related to conducting qualified research in this state. The amount of the credit is equal to a percentage of qualified research expenses which exceed a defined base amount. The credit is equal to 25 percent of the first \$100,000 in qualified expenses which exceed the base amount and a varying percentage of any amounts exceeding the first \$100,000, which is dependent on the year in which the taxpayer first began conducting qualified research in this state. A taxpayer that began conducting qualified research in this state before 2007 is limited to claiming no more than \$2 million in credits in any taxable year. Taxpayers that began conducting qualified research in this state after 2006 may carry earned credits back to the three preceding taxable years or forward to each of the 15 succeeding taxable years. A taxpayer certified by the Department of Commerce as a primary sector business, with annual gross revenues of less than \$750,000, which did not conduct qualifying research in this state until after December 31, 2006, may elect to sell, transfer, or assign up to \$100,000 of unused credits to another taxpayer.</p>	<p>Individual: 133 Corporate: less than 5</p>	<p>Individual: \$949,391 Corporate: not reportable</p>
<p>Section 54-35-26(3)(c) - Agricultural commodity processing facility investment credit The agricultural commodity processing facility investment credit, provided by Section 57-38.6-03, was created in 2001 and does not carry an expiration date. The incentive is available to all income taxpayers and allows for a credit against state income tax liability for qualified investments made in a qualifying business. A "qualifying business" is defined as an entity organized or incorporated in this state after December 31, 2000, for the primary purpose of being an agricultural commodity processing facility. A qualifying business must also be certified by the Securities Commissioner, be in compliance with North Dakota security laws, and either have an agricultural commodity processing facility in this state or intend to locate a facility within this state. An agricultural commodity processing facility consists of a facility that adds value to an agricultural commodity raised in North Dakota or a livestock feeding, handling, milking or holding operation that uses a by-product from a biofuels production facility. The credit is equal to 30 percent of the amount of the qualified investment which may consist of direct cash payments, direct cash transfers from a retirement plan, or transfers of a fee simple interest in real property in this state. A qualifying investment must be at risk in the qualifying business for at least three years and be in the form of a purchase ownership interest or right to receive payment of dividends from the business. A taxpayer may use no more than \$50,000 in credits per taxable year and no more than \$250,000 in credits over any combination of taxable years. Credit amounts exceeding a taxpayer's liability may be carried forward for up to 10 taxable years following the year in which the investment was made.</p>	<p>Individual: 66 Corporate: less than 5</p>	<p>Individual: \$419,217 Corporate: not reportable</p>
<p>Section 54-35-26(3)(d) - Biodiesel fuel production facility construction or retrofit credit, biodiesel fuel blending credit, and biodiesel fuel equipment credit The credit for biodiesel or green diesel production facility construction or equipment costs, provided by Section 57-38-30.6, was created in 2003 and does not carry an expiration date. The credit is available to corporate income taxpayers and is equal to 10 percent per year for the first five years of a taxpayer's direct costs to construct a new facility, or retrofit an existing facility, to produce or blend diesel fuel containing at least 2 percent biodiesel fuel by volume. A taxpayer may claim no more than \$250,000 in credits over any combination of taxable years. The amount of credit exceeding a taxpayer's liability may be carried forward for up to five taxable years.</p>	<p>Corporate: 0</p>	<p>Corporate: \$0</p>
<p>The biodiesel fuel blending credit, provided by Section 57-38-01.22, was created in 2005 and does not carry an expiration date. The credit is available to any income taxpayer that is a licensed special fuels supplier in this state</p>	<p>Individual: less than 5 Corporate: 0</p>	<p>Individual: not reportable Corporate: \$0</p>

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<p>and is equal to five cents per gallon of biodiesel fuel or green diesel fuel of at least 5 percent blend. The amount of credit exceeding a taxpayer's liability may be carried forward for up to five taxable years.</p> <p>The biodiesel fuel equipment credit, provided by Section 57-38-01.23, was created in 2005 and does not carry an expiration date. The credit is available to any income taxpayer that is a licensed special fuels retailer in this state and is equal to 10 percent per year for five years of the retailer's direct costs incurred to adapt or add equipment to a facility to enable the facility to sell diesel fuel containing at least 2 percent biodiesel fuel or green diesel fuel by volume. A taxpayer may claim no more than \$50,000 in credits over any combination of taxable years. The amount of credit exceeding a taxpayer's liability may be carried forward for up to five taxable years.</p>	<p>Individual: less than 5 Corporate: 0</p>	<p>Individual: not reportable Corporate: \$0</p>
<p>Section 54-35-26(3)(e) - Seed capital investment credit</p> <p>The seed capital investment tax credit, provided by Section 57-38.5-03, was created in 1993 and does not carry an expiration date. The incentive is available to all income taxpayers and allows for a credit against state income tax liability for qualified investments made in a qualifying business. A "qualifying business" is defined as a primary sector business, certified by the Director of the Department of Commerce's Division of Economic Development and Finance, which relies on innovation, research, or the development of new products and processes for growth and profitability. A qualifying business must be in compliance with the state's security laws and must be a for-profit corporation, passthrough entity, or joint venture with the majority of the business's in-state employees being North Dakota residents. The business must have its principal office located in this state and perform the majority of its business activities in this state, with the exception of sales activities, or the business must have significant current or anticipated operations in North Dakota which consist of employing more than 10 employees or reaching more than \$150,000 in annual sales. A qualifying business does not include a real estate investment trust. The credit is equal to 45 percent of the amount of the qualified investment which may consist of direct cash payments or cash transfers from a retirement plan. A qualifying investment must be at risk in the qualifying business for at least three years. Investments placed in escrow will not qualify for the credit. A taxpayer may claim no more than \$112,500 in credits per taxable year. Credit amounts exceeding a taxpayer's liability may be carried forward for up to four taxable years following the year in which the investment was made. The total aggregate amount of all seed capital investment tax credits allowed per year is limited to \$3.5 million. If the amount of credits applied for exceeds the maximum yearly cap, credits shall be awarded based on the date each investment was received by a qualifying business. The maximum aggregate amount of qualified investments upon which the credit may be based may not exceed \$500,000 for any one qualified business over any combination of tax years.</p>	<p>Individual: 50 Corporate: 0</p>	<p>Individual: \$801,287 Corporate: \$0</p>
<p>Section 54-35-26(3)(f) - Wage and salary credit</p> <p>The wage and salary credit, provided by Section 57-38-30.1, was created in 1969 and does not carry an expiration date. Section 57-38-30.1 provides for a corporate income tax credit for new industry, which is defined as "a corporate enterprise engaged in assembling, fabricating, manufacturing, mixing, or processing of any agricultural, mineral, or manufactured products or any combination thereof." The taxpayer must be a domestic corporation, which is not the result of a business reorganization or acquisition, incorporated in this state for the first time after January 1, 1969, or a foreign corporation that has received a certificate of authority to transact business in this state after January 1, 1969. The amount of the credit is equal to 1 percent of wages and salaries paid by the corporate income taxpayer in each of the first three tax years of operation and in an amount equal to one-half of 1 percent of wages and salaries paid by the taxpayer during the fourth and fifth tax years of operation. A corporation receiving a property or income tax exemption pursuant to Chapter 40-57.1 as a new and expanding business is not eligible to receive the credit.</p>	<p>Corporate: 0</p>	<p>Corporate: \$0</p>

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<p>Section 54-35-26(3)(g) - Internship program credit The internship employment tax credit, provided by Section 57-38-01.24, was created in 2007 and does not carry an expiration date. The incentive is available to any income taxpayers that are employers in this state and have a qualifying internship program. A qualifying internship program must be located in this state and requires the taxpayer to supervise and evaluate an intern who is enrolled in an institution of higher education or in a vocational technical education program and who is seeking a degree or certification in a field closely related to the work being undertaken during the internship. The internship must also provide academic credit or count toward the completion of a vocational technical education program being pursued by the intern. The amount of the credit is equal to 10 percent of the stipend or salary paid to an intern employed by the taxpayer. A taxpayer may claim no more than \$3,000 in credits over any combination of taxable years and may claim a credit for up to five interns employed at the same time.</p>	Individual: 9 Corporate: 0	Individual: \$5,301 Corporate: \$0
<p>Section 54-35-26(3)(h) - Microbusiness credit The microbusiness credit, provided by Section 57-38-01.27, was created in 2007 and does not carry an expiration date. The credit is available to all income taxpayers certified by the Director of the Department of Commerce's Division of Economic Development and Finance as a microbusiness. The Department of Commerce is limited to certifying no more than 200 microbusinesses. A business must have fewer than six employees and be located within an economically viable small community to be certified as a microbusiness. An "economically viable small community" is defined as a community with a population of fewer than 2,000, but no less than 100, which has an active community economic development organization, an ongoing relationship with a regional or urban economic development organization, or an existing city sales tax for which at least part of the revenues are dedicated to economic development. A taxpayer may claim as a credit 20 percent of the cost of the taxpayer's new investment and new employment in the microbusiness during the taxable year. Credit amounts exceeding a taxpayer's liability may be carried forward to each of the five succeeding taxable years, but a taxpayer is limited to claiming no more than \$10,000 in credits over any combination of taxable years. "New investment" means the amount by which a taxpayer's purchases of microbusiness buildings and depreciable personal property have increased over the amount purchased in the prior year and does not include any merit-based or equity-based salary increases, cost-of-living adjustments, or any other increases in compensation not directly related to the hiring of new employees. "New employment" means the amount by which employee compensation payments to North Dakota residents have increased over the amount paid to North Dakota residents in the prior year.</p>	Individual: less than 5 Corporate: 0	Individual: not reportable Corporate: \$0
<p>Section 54-35-26(3)(i) - Angel fund investment credit The angel fund investment credit, provided by Section 57-38-01.26, was created in 2007 and does not carry an expiration date. The incentive is available to all income taxpayers and allows for a credit against state income tax liability for investments made in an angel fund created under the laws of this state. A taxpayer may claim 45 percent of the amount remitted to each angel fund during the taxable year, up to a total amount of \$45,000 per year and \$500,000 over any combination of taxable years. The amount of credit exceeding a taxpayer's liability may be carried forward to each of the seven succeeding taxable years. Provisions regarding the sale, assignment, or transfer of the credit are no longer available and applied only to investments made in the 2011 and 2012 tax years. To qualify as an angel fund under Section 57-38-01.26, a fund must be a member-managed or a manager-managed limited liability company certified by the Department of Commerce and organized for the purpose of investing in at least three primary sector companies that are early- and mid-stage private, nonpublicly traded enterprises with strong growth potential. An angel fund must consist of at least six accredited investors, with none owning more than 25 percent of the fund's capitalized assets, and have at least \$500,000 in commitments from accredited investors. The maximum aggregate amount of credits that may be received by all investors in a single angel fund is limited to \$5 million during the life of the fund.</p>	Individual: 247 Corporate: less than 5	Individual: \$4,552,176 Corporate: not reportable

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<p>Section 54-35-26(3)(j) - Workforce recruitment credit The workforce recruitment credit for hard-to-fill employment positions, provided by Section 57-38-01.25, was created in 2007 and does not carry an expiration date. The credit is available to any income taxpayers that are employers in this state and is equal to 5 percent of the first 12 months of salary paid by the employer to an employee hired to fill a hard-to-fill position for which the annual salary meets or exceeds the state average wage. The credit may be claimed in the tax year following the employee's completion of the first 12 consecutive months of employment. The amount of credit exceeding a taxpayer's liability may be carried forward to each of the four succeeding taxable years. A "hard-to-fill employment position" is defined as a position that requires an employer to use extraordinary recruitment methods and a position for which an employer has been unsuccessful in filling for six consecutive months. An employer must use a fee-based recruiter, advertise the position in a publication directed at a particular profession and on a fee-based employment website, and pay a signing bonus, moving expenses, or nontypical fringe benefits to meet the requirement of using "extraordinary recruitment methods."</p>	Individual: less than 5 Corporate: 0	Individual: not reportable Corporate: \$0
<p>Section 54-35-26(3)(k) - Soybean or canola crushing facility construction or retrofit credit The credit for soybean and canola crushing facility construction and equipment costs, provided by Section 57-38-30.6, was created in 2009 and does not carry an expiration date. The credit is available to corporate income taxpayers and is equal to 10 percent per year for the first five years of a taxpayer's direct costs to construct a new facility, or retrofit an existing facility, to produce crushed soybeans or canola. A taxpayer may claim no more than \$250,000 in credits over any combination of taxable years. The amount of credit exceeding a taxpayer's liability may be carried forward for up to five taxable years.</p>	Corporate: 0	Corporate: \$0
<p>Section 54-35-26(3)(l) - Manufacturing automation equipment credit (mandated for review during the 2015-16 interim pursuant to 2015 Senate Bill No. 2340) The automation tax credit, provided by Section 57-38-01.33, was created in 2011 and expires after 2017. The incentive is available to any income taxpayer certified by the Department of Commerce as a primary sector business and provides for an income tax credit for purchases of manufacturing machinery and equipment purchased for the purpose of automating a manufacturing process in this state. The credit is equal to 20 percent of the cost of the qualifying manufacturing machinery and equipment purchased in the taxable year. A qualifying purchase of manufacturing machinery and equipment includes items acquired under a capital lease. Any credit amount exceeding a taxpayer's liability may be carried forward to each of the five succeeding taxable years. For calendar year 2015, the aggregate amount of credits allowed may not exceed \$2 million. For calendar years 2016 and 2017, the aggregate amount of credits allowed may not exceed \$500,000 in each calendar year. Any credits left unclaimed at the end of a calendar year may be carried forward for dispersal in the succeeding calendar year. If a claim for credits is made in excess of the statutorily available amount, the Tax Commissioner shall prorate the available credits among all claimants.</p>	Individual: 23 Corporate: less than 5	Individual: \$198,763 Corporate: not reportable
<p>Section 54-35-26(3)(m) - New or expanding business exemption The income tax exemption for new or expanding businesses, provided by Section 40-57.1-04, was created in 1969 and does not carry an expiration date. A taxpayer certified as a primary sector or destination attraction tourism business by the Department of Commerce may qualify for an income tax exemption on the amount of the net income attributable to the taxpayer's new or expanding business during the approved exemption period. A business may not receive the exemption if the business received a property tax exemption under tax increment financing; is delinquent on any property, income, or sales or use taxes; or if granting the business an exemption would endanger an existing business or foster unfair competition.</p>	Individual: 30 Corporate: 0	Individual: \$26,282 Corporate: \$0

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<p>Section 54-35-26(3)(n) - Manufacturing and recycling equipment sales tax exemption The sales tax exemption for manufacturing and recycling equipment, provided by Section 57-39.2-04.3, was created in 1991, for manufacturing equipment, and expanded to include recycling equipment in 1993. Section 57-39.2-04.3 does not carry an expiration date. A sales tax exemption is available for purchases of machinery or equipment used directly in manufacturing tangible personal property for wholesale, retail, or lease. To qualify for the exemption, the machinery or equipment must be used in a new manufacturing plant or in a physical or economic expansion of an existing manufacturing plant. Purchase of replacement machinery or equipment is not exempt unless it results in a physical or economic expansion of the plant. A sales tax exemption is also available for purchases of machinery or equipment used directly in recycling of tangible personal property are exempt from taxes under this chapter. To be exempt, the machinery or equipment must be used in a new recycling facility or in physical or economic expansion of an existing recycling facility. Purchase of replacement machinery or equipment is not exempt unless it results in a physical or economic expansion of the facility.</p>	<p>The number of claimants for this incentive was provided based on the 2014 fiscal year, rather than the 2014 tax year, as this information relates to a sales tax exemption. A total of 76 claimants applied for and received the exemption during the 2014 fiscal year.</p>	<p>The fiscal impact of this incentive was provided based on the 2014 fiscal year rather than the 2014 tax year as this information relates to a sales tax exemption. The total fiscal impact for the 2014 fiscal year was \$3,087,363.</p>
<p>Section 54-35-26(3)(o) - Coal severance and conversion tax exemptions A variety of coal severance and coal conversion tax exemptions are provided in Chapters 57-60 and 57-61.</p> <p>Exemptions to the coal severance tax include coal used for heating buildings in this state, coal used by this state or any political subdivision of this state, and coal used in agricultural processing facilities in this state or adjacent states. A 50 percent reduction of the 37.5 cent tax is allowed for coal burned in a cogeneration facility designed to use renewable resources to generate 10 percent or more of its energy output.</p> <p>Exemptions to the coal conversion tax are:</p> <ul style="list-style-type: none"> • Synthetic natural gas produced in excess of 110 million cubic feet per day. • Income from byproducts of a coal gasification plant to a maximum of 20 percent of gross receipts. • Revenue derived from the sale and transportation of carbon dioxide for use in the enhanced recovery of oil or natural gas. • Beneficiated coal produced in excess of 80 percent of a plant's design capacity and beneficiated coal produced for use within a coal conversion facility. • A new coal-burning electrical generation plant is exempt from the general fund portion of both levies for five years. • All new coal conversion plants other than electrical generating plants are exempt from the general fund's 85 percent share of the tax for five years. A coal conversion facility that achieves a 20 percent capture of carbon dioxide emissions during a taxable period receives a 20 percent reduction in the general fund share of the tax, and an additional reduction of 1 percent for every additional two percentage points of its capture, up to a 50 percent reduction for 80 percent or more capture. The reduction is available for 10 years from the date of the first capture or from the date the facility is eligible to receive the credit. 	<p>Data was not provided</p>	<p>Data was not provided</p>
<p>Section 54-35-26(3)(p) - Oil and gas gross production and oil extraction tax exemptions A variety of oil and gas gross production and oil extraction tax exemptions are provided in Chapters 57-51 and 57-51.1, many of which were recently amended by 2015 House Bill No. 1476 and 2015 Senate Bill No. 2015. Specifically, beginning on January 1, 2016, exemptions from the oil extraction tax will include:</p> <ul style="list-style-type: none"> • Production that is exempt from the gross production tax imposed by Chapter 57-51; • Production from stripper well property or an individual stripper well; • Incremental production from a secondary recovery project, for five years from the date incremental production begins; 	<p>Data was not provided</p>	<p>Data was not provided</p>

Description	Number of claimants (2014 tax year)	Fiscal impact (2014 tax year)
<ul style="list-style-type: none"> Incremental production from a tertiary recovery project that does not use carbon dioxide, for 10 years from the date incremental production begins; and Incremental production from a tertiary recovery project which has been certified as a qualified project by the Industrial Commission, period of 10 years from the date the incremental production begins. Incremental production from a tertiary recovery project from a horizontal well drilled and completed within the Bakken and Three Forks Formations which has been certified as a qualified project by the Industrial Commission is not exempt from July 1, 2015, through June 30, 2017, and is thereafter exempt from any taxes imposed under this chapter for a period of five years from July 1, 2017, or the date the incremental production begins, whichever is later. 		
<p>Section 54-35-26(3)(q) - Fuel tax refunds for certain users Fuel tax refunds for industrial users are provided pursuant to Section 57-43.1-03, which was created in 1983. Section 57-43.1-03 does not carry an expiration date. This section provides for a refund of motor vehicle fuel tax paid if the consumer buys or uses the motor vehicle fuel for an industrial purpose. The amount of the tax refund is reduced by one-half cent per gallon, except on purchases of fuel used in an aircraft or by aircraft fuel users. The amount withheld must be deposited in the agricultural products utilization fund.</p> <p>Fuel tax refunds for agricultural users are provided pursuant to Section 57-43.1-03.1, which was created in 1989. Section 57-43.1-03.1 does not carry an expiration date. This section provides for a refund of motor vehicle fuel tax paid if the consumer buys or uses the motor vehicle fuel for an agricultural purpose.</p> <p>Fuel tax refunds for emergency medical service users are provided pursuant to Section 57-43.1-03.3, which was created in 2007. Section 57-43.1-03.3 does not carry an expiration date. This section provides for a refund of motor vehicle fuel tax paid for motor vehicle fuel purchased and used by an emergency medical services operation.</p>	<p>Data was not provided</p>	<p>Data was not provided</p>
<p>Section 54-35-26(3)(r) - New jobs credit from income tax withholding The new jobs training credit, provided by Section 52-02.1-03, was created in 1993 and does not carry an expiration date. The credit is based upon the wages paid to new employees. The North Dakota income tax withholding on wages paid by the employer to each new employee participating in a project must be credited from the withholding payments made by the employer.</p>	<p>Information provided by the Department of Commerce did not indicate the number of claimants.</p>	<p>Information provided by the Department of Commerce indicated that the biennial fiscal impact for the most recent biennium was \$3,683,270.</p>
<p>Section 54-35-26(3)(s) - Any economic development tax incentives created by the 2015 Legislative Assembly A sales and use tax exemption for purchases of information technology equipment and computer software purchased for use by a qualifying business in a qualified data center, provided by Section 57-39.2-04.13, was created in 2015 and expires after 2020. To receive the exemption at the time of purchase, the qualified business must receive a certificate from the Tax Commissioner stating the equipment or software the business intends to purchase qualifies for the exemption. If a certificate is not received before the purchase, the qualified business must pay the tax and apply for a refund. The bill limits the exemption to the first four facilities approved by the Tax Commissioner as qualified data centers. The exemption is retroactively effective and applies to taxable events occurring after December 31, 2014.</p>	<p>Data is not yet available</p>	<p>Data is not yet available</p>
<p>A sales and use tax exemption for materials used to construct or expand a system for compressing, gathering, collecting, storing, transporting, or injecting carbon dioxide for use in enhanced recovery of oil or natural gas, provided by Section 57-39.2-04.14, was created in 2015 and does not carry an expiration date. Tangible personal property used to replace an existing system to compress, gather, collect, store, transport, or inject carbon dioxide for use in enhanced recovery of oil or natural gas does not qualify for a sales or use tax exemption unless the replacement creates an expansion of the system.</p>	<p>Data is not yet available</p>	<p>Data is not yet available</p>

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<p>A sales and use tax exemption for materials used to construct a fertilizer or chemical processing facility, provided by Section 57-39.2-04.15, was created in 2015 and does not carry an expiration date. To qualify for the exemption, the tangible personal property used to construct the fertilizer or chemical processing facility must be incorporated into the structure of the facility to the point of having no residual economic value. A fertilizer or chemical processing facility is defined as a processing plant that produces a fertilizer, chemical, or chemical derivative from natural gas, natural gas liquids, or crude oil components for retail or wholesale. A facility seeking the exemption is required to receive an air quality permit, or notice of completion for an air quality permit application, from the State Department of Health before July 1, 2019. The bill requires the documentation be submitted to the Tax Commissioner prior to the facility receiving an exemption. To receive the exemption at the time of purchase, the facility owner must receive a certificate from the Tax Commissioner stating the materials the facility owner intends to purchase qualify for the exemption. If a certificate is not received before the purchase, the facility owner must pay the tax and apply for a refund. The exemption is retroactively effective and applies to taxable events occurring after December 31, 2014.</p>	<p>Data is not yet available</p>	<p>Data is not yet available</p>

DISCRETIONARY INCENTIVES THE COMMITTEE MAY CONSIDER STUDYING

The following chart provides incentives identified by the Tax Department and the Department of Commerce in addition to those specifically listed within the provisions of Section 54-35-26.

Section	Tax Incentive	Incentive Type
10-33-124 and 57-38-01.17	Certified nonprofit development corporation investment credit	Income tax credit
57-38-01.8	Geothermal, solar, wind or biomass energy device tax credit	Income tax credit
57-06-14.1	Wind turbine electric generators taxable valuation	Property tax reduction
57-39.2-04.4	Agricultural processing plant construction materials sales tax exemption	Sales and use tax exemption
57-39.2-04(51)	Biodiesel equipment sales tax exemption	Sales and use tax exemption
57-39.2-04(49) and 57-40.2-04(24)	Carbon dioxide for enhanced oil and gas recovery	Sales and use tax exemption
57-39.2-04.11	Coal gasification byproducts	Sales and use tax exemption
57-39.2-04.8	Coal mine machinery or equipment	Sales and use tax exemption
57-39.2-04.9	Computer and telecommunications equipment sales tax exemption	Sales and use tax exemption
57-39.2-04.2 and 57-40.2-04.5	Electrical generating facilities - Coal-powered sales tax exemption	Sales and use tax exemption
	Electrical generating facilities - Wind-powered sales tax exemption	
	Electrical generating facilities - Other facilities sales tax exemption	
57-39.2-04.2 and 57-39.2-04.5	Gas processing facilities sales tax exemption	Sales and use tax exemption
57-39.2-04(50)	Hydrogen generation facility sales tax exemption	Sales and use tax exemption
57-39.2-04.10	Liquefied natural gas processing sales tax exemption	Sales and use tax exemption
57-39.2-04.2 and 57-39.2-04.6	Oil refineries sales tax exemption	Sales and use tax exemption

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