

Key Manufacturing and Mining Related Sales and Use Tax Exemptions for Machinery, Equipment, Materials, and Parts

Three year economic life limitation

- Manufacturing facility; (14)(a)
- Mining establishment; (14)(b)
- Qualified research; (74)

No economic life limitation

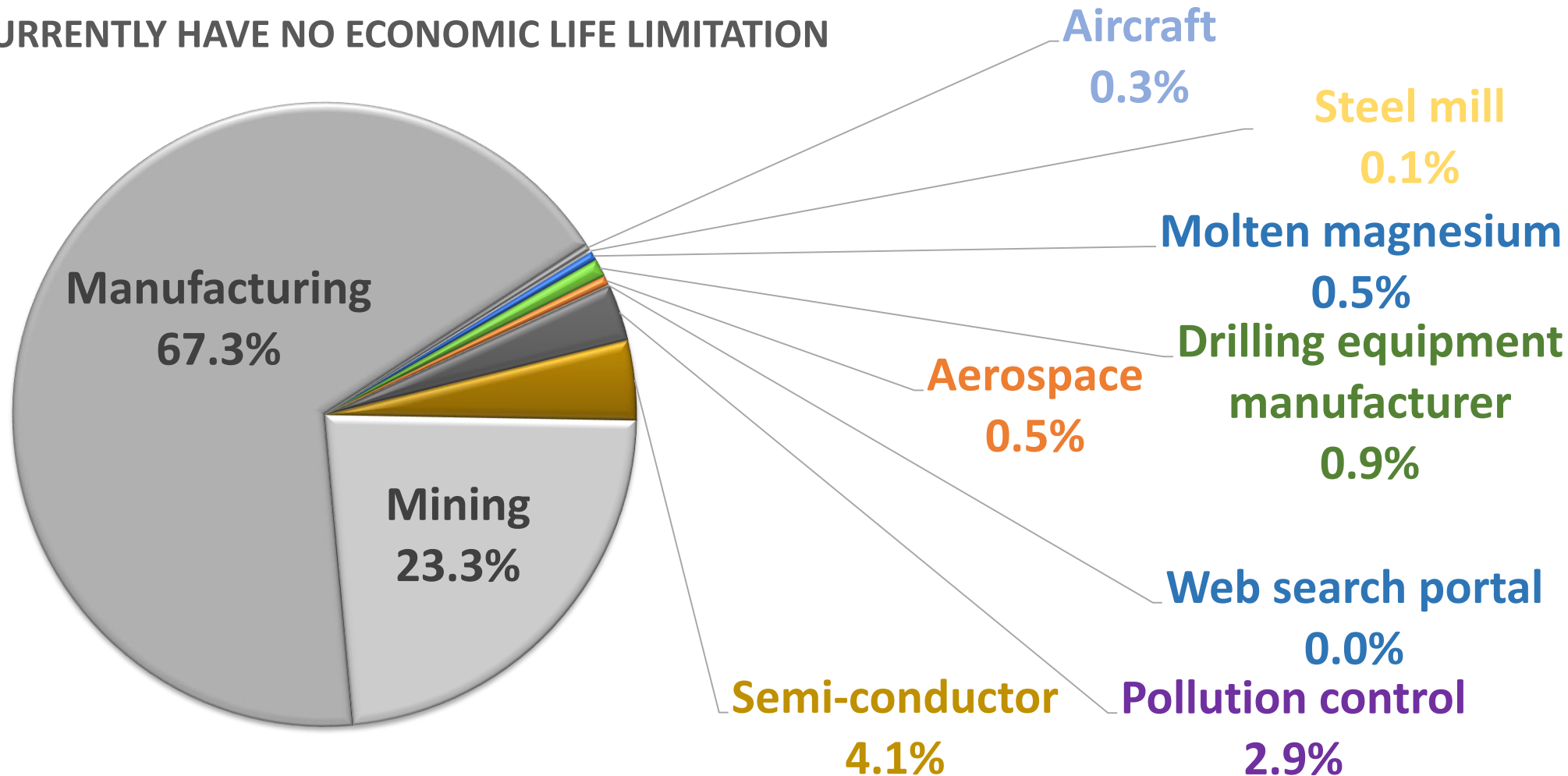
- Aircraft; (5)(a)(i)
- Pollution control; (11)
- Aerospace; (15)
- Semiconductor; (44)
- Steel mill; (29)
- Molten magnesium; (83)
- Drilling equipment manufacturer; (84)

Key Manufacturing and Mining Related Sales and Use Tax Exemptions for Machinery, Equipment, Materials, and Parts

SHARE OF FULL SALES AND USE TAX EXEMPTION

GRAY = CURRENTLY HAVE A THREE YEAR ECONOMIC LIFE LIMITATION

NON-GRAY = CURRENTLY HAVE NO ECONOMIC LIFE LIMITATION



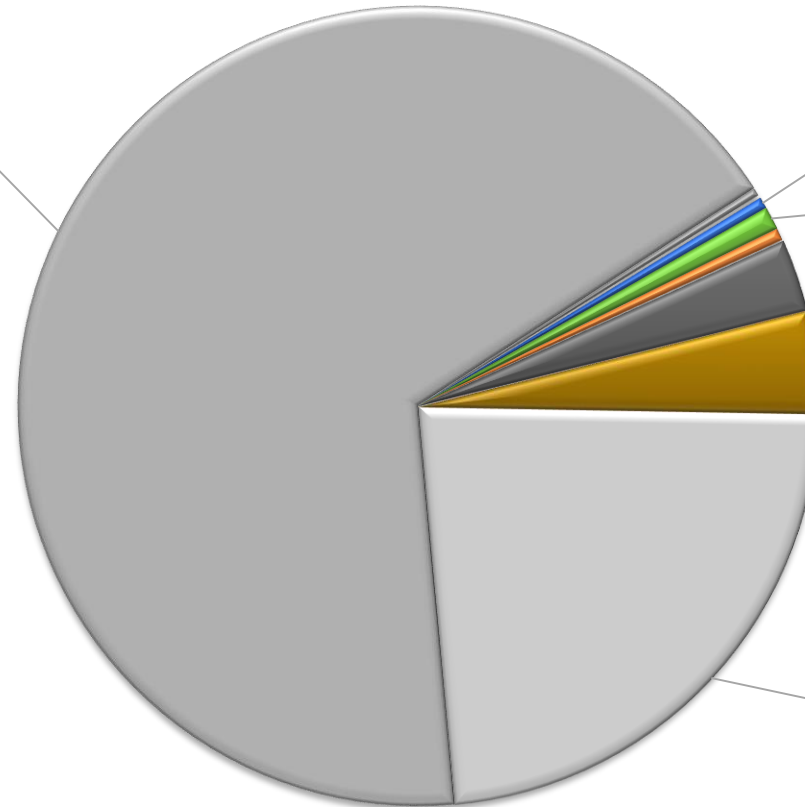
Key Manufacturing and Mining Related Sales and Use Tax Exemptions for Machinery, Equipment, Materials, and Parts

SHARE OF FULL SALES AND USE TAX EXEMPTION

GRAY = CURRENTLY HAVE A THREE YEAR ECONOMIC LIFE LIMITATION

NON-GRAY = CURRENTLY HAVE NO ECONOMIC LIFE LIMITATION

Manufacturing
67.3%
Phase-in



Molten magnesium
0.5%

No phase-in

**Drilling equipment
manufacturer**
0.9%
Phase-in

Mining
23.3%

No phase-in