Application for Sales and/or Use Tax Exemption Certification

Read before completing this form.

1. To be certifiable, the PCF(s) must be designed, constructed, installed, or be used primarily (its primary function is) to control remove, reduce or prevent water pollution. Basic to any consideration for exemption is that (1) there needs to be water pollution in the stream entering PCF(s) and (2) there needs to be a demonstrated reduction, control, or prevention of pollution.

2. An application may be submitted after contract has been let for the PCF(s).

3. Complete the application and send to the Division of Water Quality. The Director of the Division is also the Executive Secretary of the Water Quality Board and has authority to issue the certifications.

4. The application can only be processed if the information is complete. The Division may request additional information before the application can be considered complete. Once the application is complete, the filing date is fixed and the 120 days processing period begins. The certification will consist of a letter signed by the Executive Secretary and will list what pollution control facilities or components are being certified, along with the costs submitted by the applicant. The certification is for the PCF, not the costs submitted.

5. Before a certification is given, DWQ will consult with the Utah State Tax Commission.

Name of requesting Trade or Business

Name of Owner

- Individual
- Partnership
- Corporation
- Lessee

Trade or Business Mailing Address

Street Address

City

County

State

ZIP Code

Location of PCF (if different from mailing address)

Street Address

City

County

State

ZIP Code

The following information must be provided before a certification will be processed.

1. Water Quality permit or approval order (date and number, if applicable), rule or State that applies to this PCF

2. Check one and provide date. 

- Date PCF construction or installation started

- Date contract was awarded

3. Estimated PCF(s) completion date

4. Please provide a brief description of the PCF(s) and the process or operational procedure associated with it. Attach additional pages if needed.

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________
5. Please give a statement of expected or realized reduction of pollutant discharges or emission levels, which can be demonstrated. Attach additional pages if needed.

6. Describe recoverable by-products resulting from the PCF(s).

7. Check one and provide information. If PCF(s) is/(are) part of a larger project(s) include only those costs chargeable to the PCF(s).
   - Total estimated costs for the PCF(s)
   - Total actual costs for the PCF(s)

8. Please list the major components of the pollution control facility(ies). Include materials, equipment, land (or parts thereof) purchased, leased, or otherwise procured and services with the estimated or actual costs chargeable to the PCF(s). Attach additional pages as needed.

9. List the PCF(s) contractors constructing or installing. Attach additional pages as needed.

Send application: Division of Water Quality
288 North 1460 West
P.O. Box 144870
Salt Lake City, UT 84114-4870