Freestanding Pollution Control Property (FPCP) and Pollution Control Facility (PCF)

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| **DAQ USE ONLY** |
| Date Received |
| Filing Date (Application Complete) |

Division of Air Quality (DAQ)

**Application for Sales and Use Tax Exemption Certification**

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**Read before completing this form.**

1. To receive certification, primary purpose (primary function) of the FPCP or PCF must be to prevent, control, or reduce air pollution. Typically, (1) air pollution must be in the stream before the FPCP or PCF, and (2) the air pollution must be prevented, controlled, or reduced as a result of the FPCP or PCF.

2. A person may file an application after entering a construction contract for or commencing construction of the FPCP or PCF.

3. Complete the application for Sales and Use Tax Exemption Certification and send it to the Division of Air Quality.

4. The DAQ will only process the application 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 Director and will list what FPCP, PCF, or components are being certified. The certification is for the FPCP or PCF.

5. Before a certification is given, DAQ may consult with the Utah State Tax Commission.

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| --- | --- | --- | --- | --- |
| Name of requesting business | | | | |
| Name of owner  🞏 Individual 🞏 Partnership 🞏 Corporation 🞏 Lessee | | | | |
| Business Mailing Address | | Contact person’s name and telephone number | | |
| Street Address | City | County | State | Zip Code |
| Location of FCPC or PCF (if different from the mailing address) | | | | |
| Street Address (if different from the street address above) | City | County | State | Zip Code |

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

1. Either a, b, or c below *mu*st be provided per R307-120-3(3):
   1. Air Quality Approval Order Number and Date for the FPCP or PFC :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   2. Air Quality SIP Section that applies to this FPCP or PCF:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   3. Emission reductions (in tons per year) resulting from the FPCP or PCF:

(Emission calculations and methodology must be provided as an attachment)\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Check one and provide date. 🞏 Date PCF construction or installation started \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

🞏 Date of construction contract\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Estimated FPCP or PFC construction completion date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Provide a description of the FPCP or PFC (Attach additional pages if needed)

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1. Provide the existing or proposed operational procedure for the FPCP or PFC (Attach additional pages if needed)

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1. Provide a statement of the purpose served or to be served by the FPCP or PFC (Attach additional pages if needed)

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1. Describe recoverable by-products resulting from the FPCP or PFC (Attach additional pages if needed)

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1. Check one and provide information. If FPCP or PFC is part of a larger project include only those costs chargeable to the FPCP or PFC.

🞏 Total estimated costs for the FPCP or PFC \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

🞏 Total Actual costs for the FPCP or PFC \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. Provide a description of the major components of the FPCP or PFC for which a person seeks to claim a sales and use tax exemption under Section 19-12-201. Include property, parts, products, and services purchased, leased, or otherwise procured with the estimated or actual costs chargeable to the FPCP or PFC (Attach additional pages as needed)

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1. List the contractors constructing or installing the FPCP or PFC (Attach additional pages as needed)

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**Send application:**

**Division of Air Quality**

**195 North 1950 West**

**P.O. Box 144820**

**Salt Lake City, Utah 84114-4820**