

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson David Corbin at 11:10 a.m. on March 26, 2002, in Room 519-S of the Capitol.

All members were present except: Senator Donovan

Committee staff present: Chris Courtwright, Legislative Research Department  
Don Hayward, Revisor of Statutes Office  
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: None

Others attending: See attached list.

The minutes of the March 25, 2002, meeting were approved.

Senator Corbin reopened the discussion on **HB 2569**, concerning funding for the Kansas Board of Regents Foundation, which the Committee recommended favorably for passage on March 25. He reminded the Committee that it was assumed that the bill was revenue neutral when the Committee voted to recommend it favorably for passage. However, he had since received information from the Department of Revenue indicating that it will not be revenue neutral in 2003 due to the fact that the Board will not pay back the tax credits until 2004. The Department estimates that the impact on the State General Fund for 2003 would be approximately \$5.55 million. Senator Corbin informed the Committee that the bill has not yet been read in on the floor of the Senate; therefore, the Committee could choose to reconsider its recommendation in light of the new information on the fiscal note. Senator Clark, who moved to recommend the bill favorably, commented that he believes that the bill is good policy. He suggested that the bill could be discussed further in a conference committee. It was the consensus of the Committee not to reconsider its recommendation.

Senator Corbin turned the Committee's attention to the continued consideration of a proposal by Senator Jenkins to amend **HB 2091**. He reminded the Committee that at the March 25 meeting Senator Jenkins moved to delete the current contents of **HB 2091**, to insert her proposed amendment, and to recommend the bill favorably for passage as amended. Senator Jenkins noted that the Committee requested fiscal notes and a list of all the manufacturers referenced in New Section 2. With regard to the manufacturers included, Chris Courtwright, Legislative Research Department, distributed copies of the NAICS 2002 Codes and titles, Sectors 31 through 33 and 5511. (Attachment 1) Mr. Courtwright also distributed copies of a memorandum regarding the fiscal note on **HB 2091**. (Attachment 2) In addition, the Committee was given copies of list of equipment and machinery tax incentives for each state which was provided by Bernie Koch, Wichita Chamber, upon request at the March 25 meeting. (Attachment 3)

With regard to the fiscal note, Senator Corbin pointed out that the six year total is \$92.725 million. Senator Clark commented that Goodyear Tire would be eligible for a ten year property tax abatement on all of its equipment without passage of the proposal. Senator Jenkins expressed her concern that, in general, not allowing the proposal would be "penny wise and pound foolish." She pointed out that Kansas is currently at a disadvantage in attracting expansion of manufacturing projects because states that have no personal property tax on machinery and equipment are competing for the same projects. She noted that there is no "hit" for 2003 and emphasized that the bill would have a positive effect on state funding for education and government. Senator Goodwin agreed with Senator Jenkins' sentiments, noting that all jobs that are created, such as in the aviation industry in Wichita, add a large amount to the tax base. In her opinion, the bill involves a minimal amount to help Kansas businesses in very difficult economic times. Senator Praeger noted that jobs recently lost in various sectors in Kansas have had a negative fiscal impact on the state.

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE at 11:10 a.m. on March 26, 2002, in Room 519-S of the Capitol.

Senator Lee commented that the Legislature tends to respond to huge businesses but not to small “Mom and Pop” businesses. In her opinion, small businesses and huge businesses should be equally addressed. Senator Jenkins expressed her opinion that her proposal has the right balance for passage and cautioned that the chance for passage of the bill would be greatly decreased if it is amended to include other industries.

Senator Corbin called for a vote on Senator Jenkins’ motion on March 25 to amend **HB 2091** and recommend it favorably for passage as amended. He was in doubt of the voice vote and called for a division. The motion carried on a five to four vote.

The meeting was adjourned at 11:25 a.m.

The next meeting date is to be announced.



**NAICS 2002 Codes and Titles - Sectors 31 through 33 and 5511**

**31-33 Manufacturing**

- 311 Food Manufacturing
- 3111 Animal Food Manufacturing
- 31111 Animal Food Manufacturing
- 311111 Dog and Cat Food Manufacturing
- 311119 Other Animal Food Manufacturing
- 3112 Grain and Oilseed Milling
- 31121 Flour Milling and Malt Manufacturing
- 311211 Flour Milling
- 311212 Rice Milling
- 311213 Malt Manufacturing
- 31122 Starch and Vegetable Fats and Oils Manufacturing
- 311221 Wet Corn Milling
- 311222 Soybean Processing
- 311223 Other Oilseed Processing
- 311225 Fats and Oils Refining and Blending
- 31123 Breakfast Cereal Manufacturing
- 311230 Breakfast Cereal Manufacturing
- 3113 Sugar and Confectionery Product Manufacturing
- 31131 Sugar Manufacturing
- 311311 Sugarcane Mills
- 311312 Cane Sugar Refining
- 311313 Beet Sugar Manufacturing
- 31132 Chocolate and Confectionery Manufacturing from Cacao Beans
- 311320 Chocolate and Confectionery Manufacturing from Cacao Beans
- 31133 Confectionery Manufacturing from Purchased Chocolate
- 311330 Confectionery Manufacturing from Purchased Chocolate
- 31134 Nonchocolate Confectionery Manufacturing
- 311340 Nonchocolate Confectionery Manufacturing
- 3114 Fruit and Vegetable Preserving and Specialty Food Manufacturing
- 31141 Frozen Food Manufacturing
- 311411 Frozen Fruit, Juice, and Vegetable Manufacturing
- 311412 Frozen Specialty Food Manufacturing
- 31142 Fruit and Vegetable Canning, Pickling, and Drying
- 311421 Fruit and Vegetable Canning
- 311422 Specialty Canning
- 311423 Dried and Dehydrated Food Manufacturing
- 3115 Dairy Product Manufacturing
- 31151 Dairy Product (except Frozen) Manufacturing
- 311511 Fluid Milk Manufacturing
- 311512 Creamery Butter Manufacturing
- 311513 Cheese Manufacturing
- 311514 Dry, Condensed, and Evaporated Dairy Product Manufacturing
- 31152 Ice Cream and Frozen Dessert Manufacturing
- 311520 Ice Cream and Frozen Dessert Manufacturing
- 3116 Animal Slaughtering and Processing
- 31161 Animal Slaughtering and Processing
- 311611 Animal (except Poultry) Slaughtering

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Attachment 1*

311612 Meat Processed from Carcasses  
311613 Rendering and Meat Byproduct Processing  
311615 Poultry Processing  
3117 Seafood Product Preparation and Packaging  
31171 Seafood Product Preparation and Packaging  
311711 Seafood Canning  
311712 Fresh and Frozen Seafood Processing  
3118 Bakeries and Tortilla Manufacturing  
31181 Bread and Bakery Product Manufacturing  
311811 Retail Bakeries  
311812 Commercial Bakeries  
311813 Frozen Cakes, Pies, and Other Pastries Manufacturing  
31182 Cookie, Cracker, and Pasta Manufacturing  
311821 Cookie and Cracker Manufacturing  
311822 Flour Mixes and Dough Manufacturing from Purchased Flour  
311823 Dry Pasta Manufacturing  
31183 Tortilla Manufacturing  
311830 Tortilla Manufacturing  
3119 Other Food Manufacturing  
31191 Snack Food Manufacturing  
311911 Roasted Nuts and Peanut Butter Manufacturing  
311919 Other Snack Food Manufacturing  
31192 Coffee and Tea Manufacturing  
311920 Coffee and Tea Manufacturing  
31193 Flavoring Syrup and Concentrate Manufacturing  
311930 Flavoring Syrup and Concentrate Manufacturing  
31194 Seasoning and Dressing Manufacturing  
311941 Mayonnaise, Dressing, and Other Prepared Sauce Manufacturing  
311942 Spice and Extract Manufacturing  
31199 All Other Food Manufacturing  
311991 Perishable Prepared Food Manufacturing  
311999 All Other Miscellaneous Food Manufacturing  
312 Beverage and Tobacco Product Manufacturing  
3121 Beverage Manufacturing  
31211 Soft Drink and Ice Manufacturing  
312111 Soft Drink Manufacturing  
312112 Bottled Water Manufacturing  
312113 Ice Manufacturing  
31212 Breweries  
312120 Breweries  
31213 Wineries  
312130 Wineries  
31214 Distilleries  
312140 Distilleries  
3122 Tobacco Manufacturing  
31221 Tobacco Stemming and Redrying  
312210 Tobacco Stemming and Redrying  
31222 Tobacco Product Manufacturing  
312221 Cigarette Manufacturing

312229 Other Tobacco Product Manufacturing  
313 Textile Mills  
3131 Fiber, Yarn, and Thread Mills  
31311 Fiber, Yarn, and Thread Mills  
313111 Yarn Spinning Mills  
313112 Yarn Texturizing, Throwing, and Twisting Mills  
313113 Thread Mills  
3132 Fabric Mills  
31321 Broadwoven Fabric Mills  
313210 Broadwoven Fabric Mills  
31322 Narrow Fabric Mills and Schiffli Machine Embroidery  
313221 Narrow Fabric Mills  
313222 Schiffli Machine Embroidery  
31323 Nonwoven Fabric Mills  
313230 Nonwoven Fabric Mills  
31324 Knit Fabric Mills  
313241 Weft Knit Fabric Mills  
313249 Other Knit Fabric and Lace Mills  
3133 Textile and Fabric Finishing and Fabric Coating Mills  
31331 Textile and Fabric Finishing Mills  
313311 Broadwoven Fabric Finishing Mills  
313312 Textile and Fabric Finishing (except Broadwoven Fabric) Mills  
31332 Fabric Coating Mills  
313320 Fabric Coating Mills  
314 Textile Product Mills  
3141 Textile Furnishings Mills  
31411 Carpet and Rug Mills  
314110 Carpet and Rug Mills  
31412 Curtain and Linen Mills  
314121 Curtain and Drapery Mills  
314129 Other Household Textile Product Mills  
3149 Other Textile Product Mills  
31491 Textile Bag and Canvas Mills  
314911 Textile Bag Mills  
314912 Canvas and Related Product Mills  
31499 All Other Textile Product Mills  
314991 Rope, Cordage, and Twine Mills  
314992 Tire Cord and Tire Fabric Mills  
314999 All Other Miscellaneous Textile Product Mills  
315 Apparel Manufacturing  
3151 Apparel Knitting Mills  
31511 Hosiery and Sock Mills  
315111 Sheer Hosiery Mills  
315119 Other Hosiery and Sock Mills  
31519 Other Apparel Knitting Mills  
315191 Outerwear Knitting Mills  
315192 Underwear and Nightwear Knitting Mills  
3152 Cut and Sew Apparel Manufacturing  
31521 Cut and Sew Apparel Contractors

315211 Men's and Boys' Cut and Sew Apparel Contractors  
 315212 Women's, Girls', and Infants' Cut and Sew Apparel Contractors  
 31522 Men's and Boys' Cut and Sew Apparel Manufacturing  
 315221 Men's and Boys' Cut and Sew Underwear and Nightwear Manufacturing  
 315222 Men's and Boys' Cut and Sew Suit, Coat, and Overcoat Manufacturing  
 315223 Men's and Boys' Cut and Sew Shirt (except Work Shirt) Manufacturing  
 315224 Men's and Boys' Cut and Sew Trouser, Slack, and Jean Manufacturing  
 315225 Men's and Boys' Cut and Sew Work Clothing Manufacturing  
 315228 Men's and Boys' Cut and Sew Other Outerwear Manufacturing  
 31523 Women's and Girls' Cut and Sew Apparel Manufacturing  
 315231 Women's and Girls' Cut and Sew Lingerie, Loungewear, and Nightwear Manufacturing  
 315232 Women's and Girls' Cut and Sew Blouse and Shirt Manufacturing  
 315233 Women's and Girls' Cut and Sew Dress Manufacturing  
 315234 Women's and Girls' Cut and Sew Suit, Coat, Tailored Jacket, and Skirt Manufacturing  
 315239 Women's and Girls' Cut and Sew Other Outerwear Manufacturing  
 31529 Other Cut and Sew Apparel Manufacturing  
 315291 Infants' Cut and Sew Apparel Manufacturing  
 315292 Fur and Leather Apparel Manufacturing  
 315299 All Other Cut and Sew Apparel Manufacturing  
 3159 Apparel Accessories and Other Apparel Manufacturing  
 31599 Apparel Accessories and Other Apparel Manufacturing  
 315991 Hat, Cap, and Millinery Manufacturing  
 315992 Glove and Mitten Manufacturing  
 315993 Men's and Boys' Neckwear Manufacturing  
 315999 Other Apparel Accessories and Other Apparel Manufacturing  
 316 Leather and Allied Product Manufacturing  
 3161 Leather and Hide Tanning and Finishing  
 31611 Leather and Hide Tanning and Finishing  
 316110 Leather and Hide Tanning and Finishing  
 3162 Footwear Manufacturing  
 31621 Footwear Manufacturing  
 316211 Rubber and Plastics Footwear Manufacturing  
 316212 House Slipper Manufacturing  
 316213 Men's Footwear (except Athletic) Manufacturing  
 316214 Women's Footwear (except Athletic) Manufacturing  
 316219 Other Footwear Manufacturing  
 3169 Other Leather and Allied Product Manufacturing  
 31699 Other Leather and Allied Product Manufacturing  
 316991 Luggage Manufacturing  
 316992 Women's Handbag and Purse Manufacturing  
 316993 Personal Leather Good (except Women's Handbag and Purse) Manufacturing  
 316999 All Other Leather Good Manufacturing  
 321 Wood Product Manufacturing  
 3211 Sawmills and Wood Preservation  
 32111 Sawmills and Wood Preservation  
 321113 Sawmills  
 321114 Wood Preservation

3212 Veneer, Plywood, and Engineered Wood Product Manufacturing  
 32121 Veneer, Plywood, and Engineered Wood Product Manufacturing  
 321211 Hardwood Veneer and Plywood Manufacturing  
 321212 Softwood Veneer and Plywood Manufacturing  
 321213 Engineered Wood Member (except Truss) Manufacturing  
 321214 Truss Manufacturing  
 321219 Reconstituted Wood Product Manufacturing  
 3219 Other Wood Product Manufacturing  
 32191 Millwork  
 321911 Wood Window and Door Manufacturing  
 321912 Cut Stock, Resawing Lumber, and Planing  
 321918 Other Millwork (including Flooring)  
 32192 Wood Container and Pallet Manufacturing  
 321920 Wood Container and Pallet Manufacturing  
 32199 All Other Wood Product Manufacturing  
 321991 Manufactured Home (Mobile Home) Manufacturing  
 321992 Prefabricated Wood Building Manufacturing  
 321999 All Other Miscellaneous Wood Product Manufacturing  
 322 Paper Manufacturing  
 3221 Pulp, Paper, and Paperboard Mills  
 32211 Pulp Mills  
 322110 Pulp Mills  
 32212 Paper Mills  
 322121 Paper (except Newsprint) Mills  
 322122 Newsprint Mills  
 32213 Paperboard Mills  
 322130 Paperboard Mills  
 3222 Converted Paper Product Manufacturing  
 32221 Paperboard Container Manufacturing  
 322211 Corrugated and Solid Fiber Box Manufacturing  
 322212 Folding Paperboard Box Manufacturing  
 322213 Setup Paperboard Box Manufacturing  
 322214 Fiber Can, Tube, Drum, and Similar Products Manufacturing  
 322215 Nonfolding Sanitary Food Container Manufacturing  
 32222 Paper Bag and Coated and Treated Paper Manufacturing  
 322221 Coated and Laminated Packaging Paper and Plastics Film Manufacturing  
 322222 Coated and Laminated Paper Manufacturing  
 322223 Plastics, Foil, and Coated Paper Bag Manufacturing  
 322224 Uncoated Paper and Multiwall Bag Manufacturing  
 322225 Laminated Aluminum Foil Manufacturing for Flexible Packaging Uses  
 322226 Surface-Coated Paperboard Manufacturing  
 32223 Stationery Product Manufacturing  
 322231 Die-Cut Paper and Paperboard Office Supplies Manufacturing  
 322232 Envelope Manufacturing  
 322233 Stationery, Tablet, and Related Product Manufacturing  
 32229 Other Converted Paper Product Manufacturing  
 322291 Sanitary Paper Product Manufacturing  
 322299 All Other Converted Paper Product Manufacturing  
 323 Printing and Related Support Activities



3231 Printing and Related Support Activities  
 32311 Printing  
 323110 Commercial Lithographic Printing  
 323111 Commercial Gravure Printing  
 323112 Commercial Flexographic Printing  
 323113 Commercial Screen Printing  
 323114 Quick Printing  
 323115 Digital Printing  
 323116 Manifold Business Forms Printing  
 323117 Books Printing  
 323118 Blankbook, Looseleaf Binders, and Devices Manufacturing  
 323119 Other Commercial Printing  
 32312 Support Activities for Printing  
 323121 Tradebinding and Related Work  
 323122 Prepress Services  
 324 Petroleum and Coal Products Manufacturing  
 3241 Petroleum and Coal Products Manufacturing  
 32411 Petroleum Refineries  
 324110 Petroleum Refineries  
 32412 Asphalt Paving, Roofing, and Saturated Materials Manufacturing  
 324121 Asphalt Paving Mixture and Block Manufacturing  
 324122 Asphalt Shingle and Coating Materials Manufacturing  
 32419 Other Petroleum and Coal Products Manufacturing  
 324191 Petroleum Lubricating Oil and Grease Manufacturing  
 324199 All Other Petroleum and Coal Products Manufacturing  
 325 Chemical Manufacturing  
 3251 Basic Chemical Manufacturing  
 32511 Petrochemical Manufacturing  
 325110 Petrochemical Manufacturing  
 32512 Industrial Gas Manufacturing  
 325120 Industrial Gas Manufacturing  
 32513 Synthetic Dye and Pigment Manufacturing  
 325131 Inorganic Dye and Pigment Manufacturing  
 325132 Synthetic Organic Dye and Pigment Manufacturing  
 32518 Other Basic Inorganic Chemical Manufacturing  
 325181 Alkalies and Chlorine Manufacturing  
 325182 Carbon Black Manufacturing  
 325188 All Other Basic Inorganic Chemical Manufacturing  
 32519 Other Basic Organic Chemical Manufacturing  
 325191 Gum and Wood Chemical Manufacturing  
 325192 Cyclic Crude and Intermediate Manufacturing  
 325193 Ethyl Alcohol Manufacturing  
 325199 All Other Basic Organic Chemical Manufacturing  
 3252 Resin, Synthetic Rubber, and Artificial Synthetic Fibers and Filaments Manufacturing  
 32521 Resin and Synthetic Rubber Manufacturing  
 325211 Plastics Material and Resin Manufacturing  
 325212 Synthetic Rubber Manufacturing  
 32522 Artificial and Synthetic Fibers and Filaments Manufacturing  
 325221 Cellulosic Organic Fiber Manufacturing

325222 Noncellulosic Organic Fiber Manufacturing  
 3253 Pesticide, Fertilizer, and Other Agricultural Chemical Manufacturing  
 32531 Fertilizer Manufacturing  
 325311 Nitrogenous Fertilizer Manufacturing  
 325312 Phosphatic Fertilizer Manufacturing  
 325314 Fertilizer (Mixing Only) Manufacturing  
 32532 Pesticide and Other Agricultural Chemical Manufacturing  
 325320 Pesticide and Other Agricultural Chemical Manufacturing  
 3254 Pharmaceutical and Medicine Manufacturing  
 32541 Pharmaceutical and Medicine Manufacturing  
 325411 Medicinal and Botanical Manufacturing  
 325412 Pharmaceutical Preparation Manufacturing  
 325413 In-Vitro Diagnostic Substance Manufacturing  
 325414 Biological Product (except Diagnostic) Manufacturing  
 3255 Paint, Coating, and Adhesive Manufacturing  
 32551 Paint and Coating Manufacturing  
 325510 Paint and Coating Manufacturing  
 32552 Adhesive Manufacturing  
 325520 Adhesive Manufacturing  
 3256 Soap, Cleaning Compound, and Toilet Preparation Manufacturing  
 32561 Soap and Cleaning Compound Manufacturing  
 325611 Soap and Other Detergent Manufacturing  
 325612 Polish and Other Sanitation Good Manufacturing  
 325613 Surface Active Agent Manufacturing  
 32562 Toilet Preparation Manufacturing  
 325620 Toilet Preparation Manufacturing  
 3259 Other Chemical Product and Preparation Manufacturing  
 32591 Printing Ink Manufacturing  
 325910 Printing Ink Manufacturing  
 32592 Explosives Manufacturing  
 325920 Explosives Manufacturing  
 32599 All Other Chemical Product and Preparation Manufacturing  
 325991 Custom Compounding of Purchased Resins  
 325992 Photographic Film, Paper, Plate, and Chemical Manufacturing  
 325998 All Other Miscellaneous Chemical Product and Preparation Manufacturing  
 326 Plastics and Rubber Products Manufacturing  
 3261 Plastics Product Manufacturing  
 32611 Plastics Packaging Materials and Unlaminated Film and Sheet Manufacturing  
 326111 Plastics Bag Manufacturing  
 326112 Plastics Packaging Film and Sheet (including Laminated) Manufacturing  
 326113 Unlaminated Plastics Film and Sheet (except Packaging) Manufacturing  
 32612 Plastics Pipe, Pipe Fitting, and Unlaminated Profile Shape Manufacturing  
 326121 Unlaminated Plastics Profile Shape Manufacturing  
 326122 Plastics Pipe and Pipe Fitting Manufacturing  
 32613 Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing  
 326130 Laminated Plastics Plate, Sheet (except Packaging), and Shape Manufacturing  
 32614 Polystyrene Foam Product Manufacturing  
 326140 Polystyrene Foam Product Manufacturing  
 32615 Urethane and Other Foam Product (except Polystyrene) Manufacturing

326150 Urethane and Other Foam Product (except Polystyrene) Manufacturing  
 32616 Plastics Bottle Manufacturing  
 326160 Plastics Bottle Manufacturing  
 32619 Other Plastics Product Manufacturing  
 326191 Plastics Plumbing Fixture Manufacturing  
 326192 Resilient Floor Covering Manufacturing  
 326199 All Other Plastics Product Manufacturing  
 3262 Rubber Product Manufacturing  
 32621 Tire Manufacturing  
 326211 Tire Manufacturing (except Retreading)  
 326212 Tire Retreading  
 32622 Rubber and Plastics Hoses and Belting Manufacturing  
 326220 Rubber and Plastics Hoses and Belting Manufacturing  
 32629 Other Rubber Product Manufacturing  
 326291 Rubber Product Manufacturing for Mechanical Use  
 326299 All Other Rubber Product Manufacturing  
 327 Nonmetallic Mineral Product Manufacturing  
 3271 Clay Product and Refractory Manufacturing  
 32711 Pottery, Ceramics, and Plumbing Fixture Manufacturing  
 327111 Vitreous China Plumbing Fixture and China and Earthenware Bathroom  
 Accessories Manufacturing  
 327112 Vitreous China, Fine Earthenware, and Other Pottery Product Manufacturing  
 327113 Porcelain Electrical Supply Manufacturing  
 32712 Clay Building Material and Refractories Manufacturing  
 327121 Brick and Structural Clay Tile Manufacturing  
 327122 Ceramic Wall and Floor Tile Manufacturing  
 327123 Other Structural Clay Product Manufacturing  
 327124 Clay Refractory Manufacturing  
 327125 Nonclay Refractory Manufacturing  
 3272 Glass and Glass Product Manufacturing  
 32721 Glass and Glass Product Manufacturing  
 327211 Flat Glass Manufacturing  
 327212 Other Pressed and Blown Glass and Glassware Manufacturing  
 327213 Glass Container Manufacturing  
 327215 Glass Product Manufacturing Made of Purchased Glass  
 3273 Cement and Concrete Product Manufacturing  
 32731 Cement Manufacturing  
 327310 Cement Manufacturing  
 32732 Ready-Mix Concrete Manufacturing  
 327320 Ready-Mix Concrete Manufacturing  
 32733 Concrete Pipe, Brick, and Block Manufacturing  
 327331 Concrete Block and Brick Manufacturing  
 327332 Concrete Pipe Manufacturing  
 32739 Other Concrete Product Manufacturing  
 327390 Other Concrete Product Manufacturing  
 3274 Lime and Gypsum Product Manufacturing  
 32741 Lime Manufacturing  
 327410 Lime Manufacturing  
 32742 Gypsum Product Manufacturing

327420 Gypsum Product Manufacturing  
 3279 Other Nonmetallic Mineral Product Manufacturing  
 32791 Abrasive Product Manufacturing  
 327910 Abrasive Product Manufacturing  
 32799 All Other Nonmetallic Mineral Product Manufacturing  
 327991 Cut Stone and Stone Product Manufacturing  
 327992 Ground or Treated Mineral and Earth Manufacturing  
 327993 Mineral Wool Manufacturing  
 327999 All Other Miscellaneous Nonmetallic Mineral Product Manufacturing  
 331 Primary Metal Manufacturing  
 3311 Iron and Steel Mills and Ferroalloy Manufacturing  
 33111 Iron and Steel Mills and Ferroalloy Manufacturing  
 331111 Iron and Steel Mills  
 331112 Electrometallurgical Ferroalloy Product Manufacturing  
 3312 Steel Product Manufacturing from Purchased Steel  
 33121 Iron and Steel Pipe and Tube Manufacturing from Purchased Steel  
 331210 Iron and Steel Pipe and Tube Manufacturing from Purchased Steel  
 33122 Rolling and Drawing of Purchased Steel  
 331221 Rolled Steel Shape Manufacturing  
 331222 Steel Wire Drawing  
 3313 Alumina and Aluminum Production and Processing  
 33131 Alumina and Aluminum Production and Processing  
 331311 Alumina Refining  
 331312 Primary Aluminum Production  
 331314 Secondary Smelting and Alloying of Aluminum  
 331315 Aluminum Sheet, Plate, and Foil Manufacturing  
 331316 Aluminum Extruded Product Manufacturing  
 331319 Other Aluminum Rolling and Drawing  
 3314 Nonferrous Metal (except Aluminum) Production and Processing  
 33141 Nonferrous Metal (except Aluminum) Smelting and Refining  
 331411 Primary Smelting and Refining of Copper  
 331419 Primary Smelting and Refining of Nonferrous Metal (except Copper and Aluminum)  
 33142 Copper Rolling, Drawing, Extruding, and Alloying  
 331421 Copper Rolling, Drawing, and Extruding  
 331422 Copper Wire (except Mechanical) Drawing  
 331423 Secondary Smelting, Refining, and Alloying of Copper  
 33149 Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, Extruding, and Alloying  
 331491 Nonferrous Metal (except Copper and Aluminum) Rolling, Drawing, and Extruding  
 331492 Secondary Smelting, Refining, and Alloying of Nonferrous Metal (except Copper and Aluminum)  
 3315 Foundries  
 33151 Ferrous Metal Foundries  
 331511 Iron Foundries  
 331512 Steel Investment Foundries  
 331513 Steel Foundries (except Investment)  
 33152 Nonferrous Metal Foundries  
 331521 Aluminum Die-Casting Foundries

331522 Nonferrous (except Aluminum) Die-Casting Foundries  
331524 Aluminum Foundries (except Die-Casting)  
331525 Copper Foundries (except Die-Casting)  
331528 Other Nonferrous Foundries (except Die-Casting)  
332 Fabricated Metal Product Manufacturing  
3321 Forging and Stamping  
33211 Forging and Stamping  
332111 Iron and Steel Forging  
332112 Nonferrous Forging  
332114 Custom Roll Forming  
332115 Crown and Closure Manufacturing  
332116 Metal Stamping  
332117 Powder Metallurgy Part Manufacturing  
3322 Cutlery and Handtool Manufacturing  
33221 Cutlery and Handtool Manufacturing  
332211 Cutlery and Flatware (except Precious) Manufacturing  
332212 Hand and Edge Tool Manufacturing  
332213 Saw Blade and Handsaw Manufacturing  
332214 Kitchen Utensil, Pot, and Pan Manufacturing  
3323 Architectural and Structural Metals Manufacturing  
33231 Plate Work and Fabricated Structural Product Manufacturing  
332311 Prefabricated Metal Building and Component Manufacturing  
332312 Fabricated Structural Metal Manufacturing  
332313 Plate Work Manufacturing  
33232 Ornamental and Architectural Metal Products Manufacturing  
332321 Metal Window and Door Manufacturing  
332322 Sheet Metal Work Manufacturing  
332323 Ornamental and Architectural Metal Work Manufacturing  
3324 Boiler, Tank, and Shipping Container Manufacturing  
33241 Power Boiler and Heat Exchanger Manufacturing  
332410 Power Boiler and Heat Exchanger Manufacturing  
33242 Metal Tank (Heavy Gauge) Manufacturing  
332420 Metal Tank (Heavy Gauge) Manufacturing  
33243 Metal Can, Box, and Other Metal Container (Light Gauge) Manufacturing  
332431 Metal Can Manufacturing  
332439 Other Metal Container Manufacturing  
3325 Hardware Manufacturing  
33251 Hardware Manufacturing  
332510 Hardware Manufacturing  
3326 Spring and Wire Product Manufacturing  
33261 Spring and Wire Product Manufacturing  
332611 Spring (Heavy Gauge) Manufacturing  
332612 Spring (Light Gauge) Manufacturing  
332618 Other Fabricated Wire Product Manufacturing  
3327 Machine Shops; Turned Product; and Screw, Nut, and Bolt Manufacturing  
33271 Machine Shops  
332710 Machine Shops  
33272 Turned Product and Screw, Nut, and Bolt Manufacturing  
332721 Precision Turned Product Manufacturing

332722 Bolt, Nut, Screw, Rivet, and Washer Manufacturing  
 3328 Coating, Engraving, Heat Treating, and Allied Activities  
 33281 Coating, Engraving, Heat Treating, and Allied Activities  
 332811 Metal Heat Treating  
 332812 Metal Coating, Engraving (except Jewelry and Silverware), and Allied Services to  
 Manufacturers  
 332813 Electroplating, Plating, Polishing, Anodizing, and Coloring  
 3329 Other Fabricated Metal Product Manufacturing  
 33291 Metal Valve Manufacturing  
 332911 Industrial Valve Manufacturing  
 332912 Fluid Power Valve and Hose Fitting Manufacturing  
 332913 Plumbing Fixture Fitting and Trim Manufacturing  
 332919 Other Metal Valve and Pipe Fitting Manufacturing  
 33299 All Other Fabricated Metal Product Manufacturing  
 332991 Ball and Roller Bearing Manufacturing  
 332992 Small Arms Ammunition Manufacturing  
 332993 Ammunition (except Small Arms) Manufacturing  
 332994 Small Arms Manufacturing  
 332995 Other Ordnance and Accessories Manufacturing  
 332996 Fabricated Pipe and Pipe Fitting Manufacturing  
 332997 Industrial Pattern Manufacturing  
 332998 Enameled Iron and Metal Sanitary Ware Manufacturing  
 332999 All Other Miscellaneous Fabricated Metal Product Manufacturing  
 333 Machinery Manufacturing  
 3331 Agriculture, Construction, and Mining Machinery Manufacturing  
 33311 Agricultural Implement Manufacturing  
 333111 Farm Machinery and Equipment Manufacturing  
 333112 Lawn and Garden Tractor and Home Lawn and Garden Equipment  
 Manufacturing  
 33312 Construction Machinery Manufacturing  
 333120 Construction Machinery Manufacturing  
 33313 Mining and Oil and Gas Field Machinery Manufacturing  
 333131 Mining Machinery and Equipment Manufacturing  
 333132 Oil and Gas Field Machinery and Equipment Manufacturing  
 3332 Industrial Machinery Manufacturing  
 33321 Sawmill and Woodworking Machinery Manufacturing  
 333210 Sawmill and Woodworking Machinery Manufacturing  
 33322 Plastics and Rubber Industry Machinery Manufacturing  
 333220 Plastics and Rubber Industry Machinery Manufacturing  
 33329 Other Industrial Machinery Manufacturing  
 333291 Paper Industry Machinery Manufacturing  
 333292 Textile Machinery Manufacturing  
 333293 Printing Machinery and Equipment Manufacturing  
 333294 Food Product Machinery Manufacturing  
 333295 Semiconductor Machinery Manufacturing  
 333298 All Other Industrial Machinery Manufacturing  
 3333 Commercial and Service Industry Machinery Manufacturing  
 33331 Commercial and Service Industry Machinery Manufacturing  
 333311 Automatic Vending Machine Manufacturing

333312 Commercial Laundry, Drycleaning, and Pressing Machine Manufacturing  
 333313 Office Machinery Manufacturing  
 333314 Optical Instrument and Lens Manufacturing  
 333315 Photographic and Photocopying Equipment Manufacturing  
 333319 Other Commercial and Service Industry Machinery Manufacturing  
 3334 Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing  
 33341 Ventilation, Heating, Air-Conditioning, and Commercial Refrigeration Equipment Manufacturing  
 333411 Air Purification Equipment Manufacturing  
 333412 Industrial and Commercial Fan and Blower Manufacturing  
 333414 Heating Equipment (except Warm Air Furnaces) Manufacturing  
 333415 Air-Conditioning and Warm Air Heating Equipment and Commercial and Industrial Refrigeration Equipment Manufacturing  
 3335 Metalworking Machinery Manufacturing  
 33351 Metalworking Machinery Manufacturing  
 333511 Industrial Mold Manufacturing  
 333512 Machine Tool (Metal Cutting Types) Manufacturing  
 333513 Machine Tool (Metal Forming Types) Manufacturing  
 333514 Special Die and Tool, Die Set, Jig, and Fixture Manufacturing  
 333515 Cutting Tool and Machine Tool Accessory Manufacturing  
 333516 Rolling Mill Machinery and Equipment Manufacturing  
 333518 Other Metalworking Machinery Manufacturing  
 3336 Engine, Turbine, and Power Transmission Equipment Manufacturing  
 33361 Engine, Turbine, and Power Transmission Equipment Manufacturing  
 333611 Turbine and Turbine Generator Set Units Manufacturing  
 333612 Speed Changer, Industrial High-Speed Drive, and Gear Manufacturing  
 333613 Mechanical Power Transmission Equipment Manufacturing  
 333618 Other Engine Equipment Manufacturing  
 3339 Other General Purpose Machinery Manufacturing  
 33391 Pump and Compressor Manufacturing  
 333911 Pump and Pumping Equipment Manufacturing  
 333912 Air and Gas Compressor Manufacturing  
 333913 Measuring and Dispensing Pump Manufacturing  
 33392 Material Handling Equipment Manufacturing  
 333921 Elevator and Moving Stairway Manufacturing  
 333922 Conveyor and Conveying Equipment Manufacturing  
 333923 Overhead Traveling Crane, Hoist, and Monorail System Manufacturing  
 333924 Industrial Truck, Tractor, Trailer, and Stacker Machinery Manufacturing  
 33399 All Other General Purpose Machinery Manufacturing  
 333991 Power-Driven Handtool Manufacturing  
 333992 Welding and Soldering Equipment Manufacturing  
 333993 Packaging Machinery Manufacturing  
 333994 Industrial Process Furnace and Oven Manufacturing  
 333995 Fluid Power Cylinder and Actuator Manufacturing  
 333996 Fluid Power Pump and Motor Manufacturing  
 333997 Scale and Balance (except Laboratory) Manufacturing  
 333999 All Other Miscellaneous General Purpose Machinery Manufacturing  
 334 Computer and Electronic Product Manufacturing

3341 Computer and Peripheral Equipment Manufacturing  
 33411 Computer and Peripheral Equipment Manufacturing  
 334111 Electronic Computer Manufacturing  
 334112 Computer Storage Device Manufacturing  
 334113 Computer Terminal Manufacturing  
 334119 Other Computer Peripheral Equipment Manufacturing  
 3342 Communications Equipment Manufacturing  
 33421 Telephone Apparatus Manufacturing  
 334210 Telephone Apparatus Manufacturing  
 33422 Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing  
 334220 Radio and Television Broadcasting and Wireless Communications Equipment Manufacturing  
 33429 Other Communications Equipment Manufacturing  
 334290 Other Communications Equipment Manufacturing  
 3343 Audio and Video Equipment Manufacturing  
 33431 Audio and Video Equipment Manufacturing  
 334310 Audio and Video Equipment Manufacturing  
 3344 Semiconductor and Other Electronic Component Manufacturing  
 33441 Semiconductor and Other Electronic Component Manufacturing  
 334411 Electron Tube Manufacturing  
 334412 Bare Printed Circuit Board Manufacturing  
 334413 Semiconductor and Related Device Manufacturing  
 334414 Electronic Capacitor Manufacturing  
 334415 Electronic Resistor Manufacturing  
 334416 Electronic Coil, Transformer, and Other Inductor Manufacturing  
 334417 Electronic Connector Manufacturing  
 334418 Printed Circuit Assembly (Electronic Assembly) Manufacturing  
 334419 Other Electronic Component Manufacturing  
 3345 Navigational, Measuring, Electromedical, and Control Instruments Manufacturing  
 33451 Navigational, Measuring, Electromedical, and Control Instruments Manufacturing  
 334510 Electromedical and Electrotherapeutic Apparatus Manufacturing  
 334511 Search, Detection, Navigation, Guidance, Aeronautical, and Nautical System and Instrument Manufacturing  
 334512 Automatic Environmental Control Manufacturing for Residential, Commercial, and Appliance Use  
 334513 Instruments and Related Products Manufacturing for Measuring, Displaying, and Controlling Industrial Process Variables  
 334514 Totalizing Fluid Meter and Counting Device Manufacturing  
 334515 Instrument Manufacturing for Measuring and Testing Electricity and Electrical Signals  
 334516 Analytical Laboratory Instrument Manufacturing  
 334517 Irradiation Apparatus Manufacturing  
 334518 Watch, Clock, and Part Manufacturing  
 334519 Other Measuring and Controlling Device Manufacturing  
 3346 Manufacturing and Reproducing Magnetic and Optical Media  
 33461 Manufacturing and Reproducing Magnetic and Optical Media  
 334611 Software Reproducing  
 334612 Prerecorded Compact Disc (except Software), Tape, and Record Reproducing



334613 Magnetic and Optical Recording Media Manufacturing  
335 Electrical Equipment, Appliance, and Component Manufacturing  
3351 Electric Lighting Equipment Manufacturing  
33511 Electric Lamp Bulb and Part Manufacturing  
335110 Electric Lamp Bulb and Part Manufacturing  
33512 Lighting Fixture Manufacturing  
335121 Residential Electric Lighting Fixture Manufacturing  
335122 Commercial, Industrial, and Institutional Electric Lighting Fixture Manufacturing  
335129 Other Lighting Equipment Manufacturing  
3352 Household Appliance Manufacturing  
33521 Small Electrical Appliance Manufacturing  
335211 Electric Housewares and Household Fan Manufacturing  
335212 Household Vacuum Cleaner Manufacturing  
33522 Major Appliance Manufacturing  
335221 Household Cooking Appliance Manufacturing  
335222 Household Refrigerator and Home Freezer Manufacturing  
335224 Household Laundry Equipment Manufacturing  
335228 Other Major Household Appliance Manufacturing  
3353 Electrical Equipment Manufacturing  
33531 Electrical Equipment Manufacturing  
335311 Power, Distribution, and Specialty Transformer Manufacturing  
335312 Motor and Generator Manufacturing  
335313 Switchgear and Switchboard Apparatus Manufacturing  
335314 Relay and Industrial Control Manufacturing  
3359 Other Electrical Equipment and Component Manufacturing  
33591 Battery Manufacturing  
335911 Storage Battery Manufacturing  
335912 Primary Battery Manufacturing  
33592 Communication and Energy Wire and Cable Manufacturing  
335921 Fiber Optic Cable Manufacturing  
335929 Other Communication and Energy Wire Manufacturing  
33593 Wiring Device Manufacturing  
335931 Current-Carrying Wiring Device Manufacturing  
335932 Noncurrent-Carrying Wiring Device Manufacturing  
33599 All Other Electrical Equipment and Component Manufacturing  
335991 Carbon and Graphite Product Manufacturing  
335999 All Other Miscellaneous Electrical Equipment and Component Manufacturing  
336 Transportation Equipment Manufacturing  
3361 Motor Vehicle Manufacturing  
33611 Automobile and Light Duty Motor Vehicle Manufacturing  
336111 Automobile Manufacturing  
336112 Light Truck and Utility Vehicle Manufacturing  
33612 Heavy Duty Truck Manufacturing  
336120 Heavy Duty Truck Manufacturing  
3362 Motor Vehicle Body and Trailer Manufacturing  
33621 Motor Vehicle Body and Trailer Manufacturing  
336211 Motor Vehicle Body Manufacturing  
336212 Truck Trailer Manufacturing  
336213 Motor Home Manufacturing

336214 Travel Trailer and Camper Manufacturing  
 3363 Motor Vehicle Parts Manufacturing  
 33631 Motor Vehicle Gasoline Engine and Engine Parts Manufacturing  
 336311 Carburetor, Piston, Piston Ring, and Valve Manufacturing  
 336312 Gasoline Engine and Engine Parts Manufacturing  
 33632 Motor Vehicle Electrical and Electronic Equipment Manufacturing  
 336321 Vehicular Lighting Equipment Manufacturing  
 336322 Other Motor Vehicle Electrical and Electronic Equipment Manufacturing  
 33633 Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing  
 336330 Motor Vehicle Steering and Suspension Components (except Spring) Manufacturing  
 33634 Motor Vehicle Brake System Manufacturing  
 336340 Motor Vehicle Brake System Manufacturing  
 33635 Motor Vehicle Transmission and Power Train Parts Manufacturing  
 336350 Motor Vehicle Transmission and Power Train Parts Manufacturing  
 33636 Motor Vehicle Seating and Interior Trim Manufacturing  
 336360 Motor Vehicle Seating and Interior Trim Manufacturing  
 33637 Motor Vehicle Metal Stamping  
 336370 Motor Vehicle Metal Stamping  
 33639 Other Motor Vehicle Parts Manufacturing  
 336391 Motor Vehicle Air-Conditioning Manufacturing  
 336399 All Other Motor Vehicle Parts Manufacturing  
 3364 Aerospace Product and Parts Manufacturing  
 33641 Aerospace Product and Parts Manufacturing  
 336411 Aircraft Manufacturing  
 336412 Aircraft Engine and Engine Parts Manufacturing  
 336413 Other Aircraft Parts and Auxiliary Equipment Manufacturing  
 336414 Guided Missile and Space Vehicle Manufacturing  
 336415 Guided Missile and Space Vehicle Propulsion Unit and Propulsion Unit Parts Manufacturing  
 336419 Other Guided Missile and Space Vehicle Parts and Auxiliary Equipment Manufacturing  
 3365 Railroad Rolling Stock Manufacturing  
 33651 Railroad Rolling Stock Manufacturing  
 336510 Railroad Rolling Stock Manufacturing  
 3366 Ship and Boat Building  
 33661 Ship and Boat Building  
 336611 Ship Building and Repairing  
 336612 Boat Building  
 3369 Other Transportation Equipment Manufacturing  
 33699 Other Transportation Equipment Manufacturing  
 336991 Motorcycle, Bicycle, and Parts Manufacturing  
 336992 Military Armored Vehicle, Tank, and Tank Component Manufacturing  
 336999 All Other Transportation Equipment Manufacturing  
 337 Furniture and Related Product Manufacturing  
 3371 Household and Institutional Furniture and Kitchen Cabinet Manufacturing  
 33711 Wood Kitchen Cabinet and Countertop Manufacturing  
 337110 Wood Kitchen Cabinet and Countertop Manufacturing  
 33712 Household and Institutional Furniture Manufacturing

337121 Upholstered Household Furniture Manufacturing  
337122 Nonupholstered Wood Household Furniture Manufacturing  
337124 Metal Household Furniture Manufacturing  
337125 Household Furniture (except Wood and Metal) Manufacturing  
337127 Institutional Furniture Manufacturing  
337129 Wood Television, Radio, and Sewing Machine Cabinet Manufacturing  
3372 Office Furniture (including Fixtures) Manufacturing  
33721 Office Furniture (including Fixtures) Manufacturing  
337211 Wood Office Furniture Manufacturing  
337212 Custom Architectural Woodwork and Millwork Manufacturing  
337214 Office Furniture (except Wood) Manufacturing  
337215 Showcase, Partition, Shelving, and Locker Manufacturing  
3379 Other Furniture Related Product Manufacturing  
33791 Mattress Manufacturing  
337910 Mattress Manufacturing  
33792 Blind and Shade Manufacturing  
337920 Blind and Shade Manufacturing  
339 Miscellaneous Manufacturing  
3391 Medical Equipment and Supplies Manufacturing  
33911 Medical Equipment and Supplies Manufacturing  
339111 Laboratory Apparatus and Furniture Manufacturing  
339112 Surgical and Medical Instrument Manufacturing  
339113 Surgical Appliance and Supplies Manufacturing  
339114 Dental Equipment and Supplies Manufacturing  
339115 Ophthalmic Goods Manufacturing  
339116 Dental Laboratories  
3399 Other Miscellaneous Manufacturing  
33991 Jewelry and Silverware Manufacturing  
339911 Jewelry (except Costume) Manufacturing  
339912 Silverware and Hollowware Manufacturing  
339913 Jewelers' Material and Lapidary Work Manufacturing  
339914 Costume Jewelry and Novelty Manufacturing  
33992 Sporting and Athletic Goods Manufacturing  
339920 Sporting and Athletic Goods Manufacturing  
33993 Doll, Toy, and Game Manufacturing  
339931 Doll and Stuffed Toy Manufacturing  
339932 Game, Toy, and Children's Vehicle Manufacturing  
33994 Office Supplies (except Paper) Manufacturing  
339941 Pen and Mechanical Pencil Manufacturing  
339942 Lead Pencil and Art Good Manufacturing  
339943 Marking Device Manufacturing  
339944 Carbon Paper and Inked Ribbon Manufacturing  
33995 Sign Manufacturing  
339950 Sign Manufacturing  
33999 All Other Miscellaneous Manufacturing  
339991 Gasket, Packing, and Sealing Device Manufacturing  
339992 Musical Instrument Manufacturing  
339993 Fastener, Button, Needle, and Pin Manufacturing  
339994 Broom, Brush, and Mop Manufacturing

339995 Burial Casket Manufacturing  
339999 All Other Miscellaneous Manufacturing  
5111 Newspaper, Periodical, Book, and Directory Publishers  
51111 Newspaper Publishers  
511110 Newspaper Publishers  
51112 Periodical Publishers  
511120 Periodical Publishers  
51113 Book Publishers  
511130 Book Publishers  
51114 Directory and Mailing List Publishers  
511140 Directory and Mailing List Publishers  
51119 Other Publishers  
511191 Greeting Card Publishers  
511199 All Other Publishers

8:41 am

MEMORANDUM

March 26, 2002

To: Special Committee on Assessment and Taxation  
From: Chris W. Courtwright  
Re: Fiscal Note for HB 2091

I have been on the phone with the Department of Revenue this morning, and they have given me the following fiscal note for the Senate Assessment and Taxation Committee amendments to HB 2091.

(\$ in millions)

03	---
04	(\$8.873)
05	(\$12.933)
06	(\$17.715)
07	(\$23.324)
08	(\$29.879)
6-yr total	(\$92.724)

*Senate Assessment + Taxation  
2-26-02  
Attachment 2*

# Equipment and Machinery Tax Incentives Statewide

State	Incentive Applies To	Incentive
Alabama	Manufacturing Machinery and Equipment IR Bond Funded Machinery and Equipment New or Expanding Company Machinery/Equip	Low Tax Rate (1.5%) Tax-exempt Tax-exempt for 10 years
Alaska	All Businesses and Business Equipment	Not Taxed
Arizona	Manufacturing or Processing Machinery/Equip Research and Development Equipment	Tax-Exempt Tax-Exempt
Arkansas	Manufacturing Machinery Air or Water-Pollution Control Machinery	Tax-Exempt Tax-Exempt
California	New Manufacturing Equipment	6% Tax Credit
Colorado	Manufacturing Equipment Purchases Business Equipment in Enterprise Zone Component parts, fuels and electricity, ink and newsprint, packaging materials, general maintenance aircraft parts, farm equipment and machinery, clean-fuel vehicles, or biotech equipment	Tax-Exempt over \$500 3% Tax Credit up to \$5,000 Tax-Exempt
Connecticut	Manufacturing Machinery Manufacturing Machinery Replacement or Enhancemt Parts	Tax-Exempt Tax-Exempt
Delaware	Industrial Machinery and Equipment	Tax-Exempt
Florida	Equipment in Enterprise Zone Pollution Control Equipment	Sales Tax Refund Assessed at Salvage Value
Georgia	Pollution Machinery and Equipment	Tax-Exempt
Hawaii	Tangible Goods Manufacturing Equipment Aviation Maintenance and Repair Operations Ships used in international trade; Vessels transporting passengers and property within the state	Tax-Exempt Tax-Exempt Tax-Exempt
Idaho	Manufacturing, Processing, Mining, Farming, or Fabricating Operation Machinery and Equipment Broadcasting equipment; Motor vehicles, aircraft and vessels properly registered	Tax-Exempt Tax-Exempt Tax-Exempt
Illinois	All Business Personal Property (includes equipment) Manufacturing Machinery and Replacement Parts Computers used to control manufacturing machinery, printing presses, rolling stock used by carriers in interstate commerce, watercraft fuel, newsprint and ink, raw materials, and component parts. Food and prescription drugs are taxed at reduced rates.	Property Tax-Exempt Sales and Use Tax-Exempt Sales and Use Tax-Exempt
Indiana	New Manufacturing Equipment Manufacturing Equipment and Utilities Pollution Control Equipment	R&D Tax Credits Sales Tax-Exempt Property Tax-Exempt
Iowa	Industrial Machinery, Equipment and Computers	Tax-Exempt
Kentucky	Machinery in New or Expanding Businesses Railroad locomotives, rolling stock and aircraft used in interstate commerce, and commercial vessels and ships transporting persons or property Manufacturing Machinery	Sales and Use Tax-Exempt Sales and Use Tax-Exempt
Louisiana	Manufacturers, Distributors, and Retailers Manufacturers, Distributors, and Retailers	Low Prop. Tax Rate (.15%) Tax Credit, Local Income Tax Credit, Corp Franchise

Maine	Qualified Recycling Equipment	20% Income Tax Credit
	Manufacturing Machinery	Tax-Exempt
Maryland	Aircraft and boats sold to nonresidents, various railroad rolling stock, aircraft and watercraft for interstate commerce, and trucks and trailers manufactured in the state and purchased by a nonresident	Tax-Exempt
	Other qualified business machinery and equipment	Property Tax Reimbursement
	Manufacturing Machinery, Materials, and Supplies	Tax-Exempt
Massachusetts	Research and Development Equipment	Tax-Exempt
	Enterprise Zone Focus Areas	80% Tax Credit
	Manufacturing, Broadcasting & Utilities Machinery	Sales and Use Tax-Exempt
	Tools and dies used to cast metal products, new and used buses, concrete-mixing trucks, barges and commercial fishing vessels, and printing corporations	Sales and Use Tax-Exempt
Michigan	Manufacturing; Research and Development Companies in Economic Development Areas	3% Tax Credit
	Manufacturing Machinery, Intrastate Telephone and Telegraph Service, and certain Commercial Vessels	Sales and Use Tax-Exempt
	Certain Tools, wood-harvesting equipment, farm implements, and motor vehicles	Property Tax-Exempt
Minnesota	Manufacturing Equipment	Tax-Exempt
Mississippi	Pollution and Waste Control Equipment	Tax-Exempt
	New, Expanding Manufacturers Equipment	Tax-Exempt
Missouri	Manufacturing Machinery and Parts	Low Sales Tax Rate (1.5%)
	All Businesses and Business Equipment	No State Property Tax
	New or Expanding Company Machinery/Equip	Tax-Exempt
	Qualified Replacement Manufacturing Machinery	Tax-Exempt
	Pollution Control Equipment	Tax-Exempt
Montana	Research and Development Equipment	Tax-Exempt
	Computer Equipment	Tax-Exempt
Nebraska	All Businesses and Business Equipment	No Sales or Use Taxes
Nevada	Manufacturing and Process Equipment	Tax-Exempt
	Railroad rolling stock, barges, and common carrier vehicles are exempt from sales and use taxation	Tax-Exempt
	Pollution Control Equipment	Tax-Exempt
	All Businesses and Business Equipment	No State Property Tax
	All Businesses and Business Equipment	Sales Tax Abatements
	Qualified Pollution Control Equipment	Tax-Exempt
New Hampshire	New, Expanding Manufacturers Equipment Over \$100,000	Sales and Use Tax Defermnt
	All Businesses and Business Equipment	No Sales or Use Taxes
	Pollution and Waste Control Equipment	Tax-Exempt
New Jersey	solar energy heating and cooling systems, wind-powered energy systems, and wood energy heating systems	Tax-Exempt
	Manufacturing, railroad rolling stock, utilities, newspapers, motor vehicles, buses, and aircraft	Tax-Exempt
	Research and Development Equipment	Tax-Exempt
New Mexico	Pollution and Waste Control Equipment	Tax-Exempt
	Qualifying Manufacturing Equipment	5% Tax Credit
New York	Research and Development Equipment	Tax-Deduction and Credit
	Call Center Equipment	Tax Credits
	Manufacturing Machinery and Equipment	Sales and Use Tax-Exempt
	Mining, Research and Development Equipment	Sales and Use Tax-Exempt

	Commercial aircraft, machinery and equipment installed in such aircraft, personal property used in aircraft repairs, and certain aircraft equipment	Sales and Use Tax-Exempt
North Carolina	Manufacturing and Process Equipment	Tax Credits
	Qualifying warehousing and distribution, data-processing industries, and air carrier services	Tax Credits
North Dakota	Manufacturing and Food Processing Equipment	Sales and Use Tax-Exempt
	All equipment, inventory, materials in process, and accounts receivable	Property Tax-Exempt
	New businesses	5-year Tax Exemption
Ohio	Manufacturing Machinery and Equipment	Tax-Exempt
	Machinery for packaging, handling, and transportation equipment; and ships in commerce	Tax-Exempt
	Research and Development Equipment	Tax-Exempt
	Certified Pollution Control Equipment	Tax-Exempt
Oklahoma	Manufacturing Machinery and Equipment	65% Tax Credit to \$500,000
	Hazardous Waste Plants	Income Tax-Exempt
Oregon	All Businesses and Business Equipment	No Sales or Use Taxes
	Pollution Control Equipment	Tax Credits
	Research and Development Equipment	Tax Credits
Pennsylvania	Manufacturing Machinery and Equipment	Tax-Exempt
	Materials, machinery, parts, and supplies directly used in research and development and pollution-control equipment	Sales and Use Tax-Exempt
Rhode Island	Manufacturing Machinery and Equipment	Property Tax-Exempt
	Qualified Manufacturing Machinery and Equipment	4-10% Sales Tax Credit
	Pollution Control Equipment	Sales Tax-Exempt
	Manufacturing Machinery; Mining, processing, quarrying, or farming machinery	Sales & Use Tax-Exempt
South Carolina	Supplies purchased by television or radio stations; railroad rolling stock and barges and vessels; and motor vehicles, boats, recreation vehicles, and semitrailers	Sales & Use Tax-Exempt
South Dakota	Manufacturing Machinery and Equipment	Property Tax-Exempt
	Transport Trucks for Manufactured Goods	Property Tax-Exempt
Tennessee	All Business Personal Property (includes equipment)	No State Property Tax
	Pollution Control Equipment	Sales and Use Tax-Exempt
	Component parts, containers and packaging materials, and repair parts used in manufacturing	Sales and Use Tax-Exempt
Texas	Manufacturing Machinery and Equipment	Sales and Use Tax-Exempt
	Solar energy heating and cooling systems	Property Tax-Exempt
Utah	Research Machinery and Equipment	6% Tax Credit
	Recycling Equipment	Tax Credits
Vermont	Manufacturing Machinery and Equipment	Tax-Exempt
	Research and Development Equipment	Tax Credits
Virginia	Manufacturing Machinery and Equipment	Tax-Exempt
	Pollution Control Equipment	Tax-Exempt
	Recycling Equipment	Tax Credits
Washington	All Businesses and Business Equipment	No Income or Inventory Tax
	Certain Manufacturing Machinery	Property Tax-Exempt
West Virginia	Industrial Expansions; Manufacturing Equipment	Tax Credits
	Research and Development Equipment	10% Tax Credit
Wisconsin	Manufacturing Machinery and Equipment	Tax-Exempt
	Computers used in business	Tax-Exempt



Wyoming

Solar and Wind Energy Systems  
All Businesses and Business Equipment  
Trucks, truck trailers, semitrailers, or trailers; manufacturing  
supplies  
Pollution Control Equipment

Tax-Exempt  
No Corporate or Personal Tax  
Sales Tax-Exempt  
Tax-Exempt