

Sales Tax Exemptions By Category

Seller	Purchaser (Use)	Product or Service
Casual Sales (including auctions) Qualifying Fundraising Sales State and Local Fairs - Admissions School Districts - Activities Funds - Incidental Revolving Funds Church - Annual Supper or Bazaar Nonprofit Social and Recreation Clubs - Memberships, Admissions, Entrance Fees	Governments - Federal, State, Local - Indian Tribes Private and Public Schools Hospitals Nursing Homes Intermediate and Basic Care Facilities Emergency Medical Service Providers Voluntary Health Associations Assisted Living Facilities Nonprofit Medical Research Institutes Montana Residents Canadian Residents (refund) Farm Machinery and Farm Irrigation Repair Parts Used Farm Machinery & Irrigation Equipment New Farm Machinery & Irrigation (reduced rate) Agricultural Feed, Seed, and Fertilizer Agricultural Chemicals and Adjuvants Student Textbooks Film Rental by Movie Theater College Student Boarding Contract Hotel/Motel Stay of More Than 30 Days Bible, Hymnals, Prayer Books by Nonprofit Religious Organization Meals, Containers, Packaging Materials, for Delivery to Shut-ins by Nonprofit Organization Personal Property for Infrastructure purchased by a Commerce Authority Carbon Dioxide for Enhanced Oil/Gas Production Hydrogen to Power Engine or Fuel Cell Equipment to Produce or Store Hydrogen by a Hydrogen Generation Facility Equipment to Fuel Dealer to sell 2% Biodiesel or Green Diesel Enrolled Tribal Members Within Exterior Boundaries of Indian Reservation	Fuels - Gasoline, Natural Gas, Coal, Electricity Water Through Mains Groceries Prescription Drugs and Insulin Durable Medical Equipment for Home Use Mobility Enhancing Equipment Prosthetic Devices Newspaper, Ink, and Newsprint Magazine Subscription New Mobile Homes (reduced rate) Money, Legal Tender, Precious Metal Bullion Flight Simulators Digital Goods Delivered Electronically (excludes prewritten software) Potash Taxable Under Chap. 57-65 Bingo Cards and Lottery Tickets Professional Services - Legal, Medical, Accounting, Engineering - Financial, Veterinary, Funeral, Repair Labor Construction Oil & Gas Field Services Miscellaneous Personal Services - Beauty and Barber Shop, Massage Cable TV Interstate Communication Services Transportation Lawn Care Laundry and Dry Cleaning

Sales Tax Exemptions By Category

Seller	Purchaser (Use)	Product or Service
	<p>Incentive Exemptions (New and Expanding)</p> <ul style="list-style-type: none">- Power Plants and Environmental Upgrades- Manufacturing- Recycling- Primary Sector Business (non-manufacturing)- Agricultural Commodity Processing- Gas Compressing, Gathering, Processing- Oil Refinery- Telecommunications Infrastructure- Machinery & Equipment in New Coal Mine (Refund)	

Sales Tax Incentive Exemption Cost
FY 2001 Through 2011
Estimated Tax Not Collected or Refunded for Exempt Projects

FY	Power Plants New/Expansions/ Environ. Upgrade	Manufacturing	Recycling	Primary Sector	Ag Commodity Processing	Gas Compress, Gather, Process	Telecom Infrastructure
2001		\$ 6,723,992	\$ 53,462		\$ 641,487		
2002		1,778,896	-		745,594		
2003		5,674,967	59,489		809,038		
2004		2,879,964	2,200		997,759		
2005		5,210,035	54,184		630,753		
2006		2,269,843	90,449		7,300,121		
2007		2,064,615	122,715		15,353,978		
2008		4,295,390	59,863		29,330,628		
2009		4,591,011	106,997		1,082,613		
2010		1,167,885	88,791	(2)	3,682,723		
2011		8,187,448	109,560	(2)	2,602,663		
Totals	\$ 119,853,719 (1)	\$ 44,844,046	\$ 747,710	\$ 2,006,631	\$ 63,177,357	\$ 5,743,500 (1)	\$ 2,138,971 (1)

(1) Annual totals not reportable because some years include less than five taxpayers.

(2) Exemptions occurred in 2010 and 2011, but data is not currently available.