EXHIBIT 5
DATE 4-11-13
HB SB240

State Exemptions and Credits for Pollution Control Equipment, 2006

Many states encourage the purchase and use of pollution control equipment by allowing tax credits or exemptions for such purchases and use, as shown in the chart below. An entry of "N/A" indicates that the state does not levy such a tax; an entry of "None" indicates that the state does not provide a tax break.

Note that credits and exemptions for alternative fuel vehicles and recycling equipment are not included.

State	Income Tax	Property Tax	Sales and Use Tax
Alabama	None	Exemption	Exemption
Alaska	N/A	None	N/A
Arizona [1]	Credit	None	Exemption
Arkansas	None	None	Exemption
California [2]	Credit	None	Exemption
Colorado [3]	None	None	Exemption
Connecticut [4]	None	Exemption	Exemption
Delaware	None	None	N/A
District of Columbia	None	None	None
Florida [5]	N/A	(Exemption)	Exemption
Georgia	Credit	Exemption	Exemption
Hawaii [6]	None	Exemption	Exemption
Idaho [7]	Credit	Exemption	Exemption
Illinois [5]	None	(Exemption)	Exemption
Indiana [1,7,8]	None	Exemption	Exemption
Iowa	None	Exemption	Exemption
Kansas [1]	None	None	Exemption
Kentucky [9]	None	**See Notes**	None
Louisiana [5]	None	(Exemption)	Exemption
Maine	None	Exemption	Exemption
Maryland [1,3,10]	None	Credit	Exemption
Massachusetts [11]	Credit	Exemption	None
Michigan	None	Exemption	Exemption
Minnesota [1]	None	Exemption	Exemption
Mississippi [1,7]	None	None	Exemption
Missouri [5]	None	(Exemption)	Exemption
Montana [5]	None	(Exemption)	N/A
Nebraska [3]	None	None	Exemption
Nevada	N/A	Exemption	None
New Hampshire	None	Exemption	N/A
New Jersey	None	Exemption	None
New Mexico [12]	None	Exemption	None
New York [1]	Credit	Exemption	Exemption
North Carolina [13]	None	Exemption	**See Notes**
North Dakota	None	Exemption	None
Ohio [14]	Exemption	Exemption	Exemption

State	Income Tax	Property Tax	Sales and Use Tax
Oklahoma	None	None	Exemption
Oregon [15]	Credit	Exemption	None
Pennsylvania [1,16]	None	None	Exemption
Rhode Island	Credit	Exemption	Exemption
South Carolina [1,7,17]	None	Exemption	Exemption
South Dakota	N/A	None	None
Tennessee [5,16]	None	(Exemption)	Credit or Exemption
Texas [7]	N/A	Exemption	Exemption
Utah	None	None	Exemption
Vermont	None	Exemption	None
Virginia [9]	None	**See Notes**	Exemption
Washington [4, 18]	N/A	Exemption	Exemption
West Virginia [1,5]	None	(Exemption)	Exemption
Wisconsin	None	Exemption	Exemption
Wyoming	N/A	Exemption	None

Notes:

1. (Arizona, Indiana, Kansas, Maryland, Minnesota, Mississippi, New York, Pennsylvania, South Carolina, West Virginia) Sales and use tax exemption is limited to certain industries
2. (California) Sales and use tax exemption is only applicable to transactions involving the California Pollution Control Financing Board
3. (Colorado, Maryland, Nebraska) Sales and use tax exemption is provided via refund
4. (Connecticut, Washington) Pollution control equipment is eligible for a utility tax exemption
5. (Florida, Illinois, Louisiana, Missouri, Montana, Tennessee, West Virginia) Pollution control equipment is eligible for an industrial property tax exemption only
6. (Hawaii) Air pollution control equipment only is eligible for a property tax / sales and use tax exemption
7. (Idaho, Indiana, Mississippi, South Carolina, Texas) Sales and use tax exemption applies to state / federally mandated equipment only
8. (Indiana) Property tax exemption is only available for facilities not used in the production of property for sale
9. (Kentucky, Virginia) Property tax exemption is only available for local taxation purposes
10. (Maryland) Property tax credit is limited to certain industries
11. (Massachusetts) Income tax credit is available to corporate taxpayers only
12. (New Mexico) Property tax exemption is limited to the Pollution Control Revenue Bond Act projects
13. (North Carolina) Pollution control equipment is subject to a reduced rate of sales and use tax
14. (Ohio) Income tax exemption is available to corporate taxpayers only
15. (Oregon) Property tax exemption is only available to non-profit corporations, cooperative associations, and qualifying successors
16. (Pennsylvania, Tennessee) Pollution control equipment is eligible for a franchise tax exemption
17. (South Carolina) Property tax exemption applies to state / federally mandated equipment only
18. (Washington) Property tax credit is limited to certain industries

Source: CCH Tax Research NetWork