

## **Sales and Use Tax - Enterprise Zones**

*Is the purchase of wind energy generating equipment exempt from sales and use tax?*

In 2007 the production of electricity exemption was expanded to include machinery and machine tools or parts of machinery used in the production of electricity from a renewable energy source including but not limited to wind. The exemption applies to machinery such as a wind generator or solar panel, but not supporting structures or to transmission lines coming from the machinery. See [FYI Sales 10](#)

### **Manufacturing Equipment Exemption**

The exemption applies to both commercial and residential installations.