

**§6651. Definitions**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

**1. Eligible property.** "Eligible property" means qualified business property first placed in service in the State, or constituting construction in progress commenced in the State, after April 1, 1995 but does not include property that is eligible business equipment as defined in section 691, subsection 1. "Eligible property" includes, without limitation, repair parts, replacement parts, additions, accessions and accessories to other qualified business property placed in service on or before April 1, 1995 if the part, addition, accession or accessory is first placed in service, or constitutes construction in progress, in the State after April 1, 1995, unless that property is eligible business equipment as defined in section 691, subsection 1. "Eligible property" includes used qualified business property if the qualified business property was first placed in service in the State, or constituted construction in progress commenced in the State, after April 1, 1995 but does not include property that is eligible business equipment as defined in section 691, subsection 1. "Eligible property" also includes inventory parts. [PL 2007, c. 627, §95 (RPR).]

**2. Inventory parts.** "Inventory parts" includes repair parts, replacement parts, replacement equipment, additions, accessions and accessories on hand but not in service and stocks or inventories of repair parts, replacement parts, replacement equipment, additions, accessions and accessories on hand but not in service if acquired after April 1, 1995, regardless of when placed in service. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

**2-A. Primarily.** "Primarily" means more than 50% of the time. [PL 2005, c. 12, Pt. BBB, §1 (NEW); PL 2005, c. 12, Pt. BBB, §6 (AFF).]

**3. Qualified business property.** "Qualified business property" means tangible personal property that:

A. Is used or held for use exclusively for a business purpose by the person in possession of it or, in the case of construction in progress or inventory parts, is intended to be used exclusively for a business purpose by the person who will possess that property; and [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

B. Either:

(1) Was subject to an allowance for depreciation under the Code on April 1st of the property tax year to which the claim for reimbursement relates or would have been subject to an allowance for depreciation under the Code as of that date but for the fact that the property has been fully depreciated; or

(2) In the case of construction in progress or inventory parts, would be subject under the Code to an allowance for depreciation when placed in service or would have been subject to an allowance for depreciation under the Code as of that date but for the fact that the property has been fully depreciated. [PL 1995, c. 368, Pt. FFF, §2 (NEW).]

"Qualified business property" also includes all property that is affixed or attached to a building or other real estate if it is used to further a particular trade or business activity taking place in that building or on that real estate. "Qualified business property" does not include components or attachments to a building if used primarily to serve the building as a building, regardless of the particular trade or activity taking place in or on the building. "Qualified business property" also does not include land improvements if used primarily to further the use of the land as land, regardless of the particular trade or business activities taking place in or on the land. In the case of construction in progress or inventory parts, the term "used" means intended to be used. "Qualified business property" also does not include any vehicle registered for on-road use on which a tax assessed pursuant to chapter 111 has been paid

or any watercraft registered for use on state waters on which a tax assessed pursuant to chapter 112 has been paid.

[PL 2001, c. 396, §44 (AMD).]

**4. Retail sales activity.** "Retail sales activity" means an activity associated with the selection and purchase of goods or the rental of tangible personal property.

[PL 2005, c. 12, Pt. BBB, §1 (NEW); PL 2005, c. 12, Pt. BBB, §6 (AFF).]

**5. Retail sales facility.** "Retail sales facility" means a structure used to serve customers who are physically present at the facility for the purpose of selecting and purchasing goods at retail or for renting tangible personal property. "Retail sales facility" does not include a separate structure that is used as a warehouse or call center facility.

[PL 2005, c. 12, Pt. BBB, §1 (NEW); PL 2005, c. 12, Pt. BBB, §6 (AFF).]

#### SECTION HISTORY

PL 1995, c. 368, §FFF2 (NEW). PL 1997, c. 24, §C13 (AMD). PL 1997, c. 24, §C17 (AFF). PL 1997, c. 557, §B11 (AMD). PL 1997, c. 557, §G1 (AFF). PL 2001, c. 396, §§43-44 (AMD). PL 2005, c. 12, §BBB1 (AMD). PL 2005, c. 12, §BBB6 (AFF). PL 2005, c. 623, §2 (AMD). PL 2007, c. 372, §1 (AMD). PL 2007, c. 437, §21 (AMD). PL 2007, c. 627, §95 (AMD).

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