

3. Any other facility or equipment to be used in the extraction of a mineral for use directly and exclusively in the fuel production facility:

A. Which is co-located with the fuel production facility or is located in the immediate vicinity of the fuel production facility; or, if not co-located or located in the immediate vicinity, is incidental to the project (except in the event of a coal mine where no other reasonable source of coal is available to the project); and

B. Which is necessary to the project; and

4. Any transportation facility, electric power plant, electric transmission line or other facility:

A. That is for the exclusive use of the project;

B. That is incidental to the project; and

C. That is necessary to the project, except that a transportation facility used to transport fuel produced by the facility away from the project shall be used exclusively to transport the fuel to a storage facility or pipeline connection to an existing pipeline or processing facility or to an area within close proximity of the project;

(ii) The conversion of any facility from the use of petroleum-based fuel to the use of coal or to the use of a mixture of coal and other materials as a fuel;

(iii) The construction of a facility for the combustion of coal utilizing innovative technology for increasing the efficiency of the combustion process.

(i) (1) "Financial assistance" means any form of assurance, guarantee, grant, payment, support, or other assistance, including any of the following forms of financial assistance or any combination of these forms: a grant, loan, loan guarantee (including insurance and co-insurance), a price guarantee, purchase agreement, reduction in the principal obligation of or rate of interest payable on a loan or portion of a loan, prepayment of interest on a loan or portion of a loan, a joint venture, an equity investment, a lease, a lease guarantee (including insurance and co-insurance), and a supply agreement.

(2) "Financial assistance" includes any commitment to provide assistance in any form delineated in paragraph (1) of this subsection.

(j) "Includes" or "including" means includes or including by way of illustration and not by way of limitation.

(k) "Industrial building" means any building, other than a commercial building, or a residential building, that:

(1) Is used primarily to carry on a business (including any nonprofit business);

(2) Is used primarily for an industrial process; and