

19-6-808 Payment of recycling fee -- Administrative charge.

- (1) A tire retailer shall pay the recycling fee to the commission:
 - (a) monthly on or before the last day of the month immediately following the last day of the previous month if:
 - (i) the tire retailer is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
 - (ii) the tire retailer is not required to file a sales and use tax return under Title 59, Chapter 12, Sales and Use Tax Act; or
 - (b) quarterly on or before the last day of the month immediately following the last day of the previous quarter if the tire retailer is required to file a sales and use tax return with the commission quarterly under Section 59-12-108.
- (2) The payment shall be accompanied by a form prescribed by the commission.
- (3)
 - (a) The proceeds of the fee shall be transferred by the commission to the fund for payment of partial reimbursement.
 - (b) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the commission collects from a fee under Section 19-6-805.
- (4)
 - (a) The commission shall administer, collect, and enforce the fee authorized under this part in accordance with the same procedures used in the administration, collection, and enforcement of the state sales and use tax under Title 59, Chapter 12, Sales and Use Tax Act, and Title 59, Chapter 1, General Taxation Policies.
 - (b) A tire retailer may retain 2-1/2% of the recycling fee collected under this part for the cost of collecting the fee.
 - (c) The exemptions provided in Section 59-12-104 do not apply to this part.
- (5) The fee imposed by this part is in addition to all other state, county, or municipal fees and taxes imposed on the sale of new tires.

Amended by Chapter 309, 2011 General Session