

***Superseded 5/12/2015***

**4-23-8 Proceeds of sheep fee -- Refund of sheep fees -- Annual audit of books, records, and accounts.**

- (1)
  - (a) Subject to the other provisions of this Subsection (1), the commissioner may spend an amount each year from the proceeds collected from the fee imposed on sheep for the promotion, advancement, and protection of the sheep interests of the state.
  - (b) The amount described in Subsection (1)(a) shall be the equivalent to an amount that:
    - (i) equals or exceeds 18 cents per head; and
    - (ii) equals or is less than 25 cents per head.
  - (c) The commissioner shall set the amount described in Subsection (1)(a):
    - (i) on or before January 1 of each year; and
    - (ii) in consultation with one or more statewide organizations that represent persons who grow wool.
  - (d) All costs to promote or advance sheep interests shall be deducted from the total revenue collected before calculating the annual budget request, which shall be made by the Division of Wildlife Resources as specified in Section 4-23-9.
  - (e) A sheep fee is refundable in an amount equal to that part of the fee used to promote, advance, or protect sheep interests.
  - (f) A refund claim shall be filed with the department on or before January 1 of the year immediately succeeding the year for which the fee was paid.
  - (g) A refund claim shall be certified by the department to the state treasurer for payment from the Agricultural and Wildlife Damage Prevention Account created in Section 4-23-7.5.
- (2) Any expense incurred by the department in administering refunds shall be paid from funds allocated for the promotion, advancement, and protection of the sheep interests of the state.
- (3)
  - (a) The books, records, and accounts of the Utah Woolgrowers Association, or any other organization which receives funds from the agricultural and wildlife damage prevention account, for the purpose of promoting, advancing, or protecting the sheep interests of the state, shall be audited at least once annually by a licensed accountant.
  - (b) The results of this audit shall be submitted to the commissioner.