

**59-23-3 Definitions.**

As used in this chapter:

- (1) "Brine shrimp eggs" means dormant, early stage brine shrimp embryos encapsulated as cysts that are harvested from within the state.
- (2) "Tax year" means a one-year period beginning on February 1 and ending on January 31 of the following year.

Amended by Chapter 105, 2010 General Session