

**59-26-104 Collection of tax.**

A multi-channel video or audio service provider shall:

- (1) collect the tax imposed by Section 59-26-103 from the purchaser;
- (2) pay the tax collected under Subsection (1) 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 multi-channel video or audio service provider is required to file a sales and use tax return with the commission monthly under Section 59-12-108; or
    - (ii) the multi-channel video or audio service provider is not required to file a sales and use tax return under 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 multi-channel video or audio service provider is required to file a sales and use tax return with the commission quarterly under Section 59-12-108; and
- (3) pay the tax collected under Subsection (1) using a form prescribed by the commission.

Amended by Chapter 309, 2011 General Session