

**19-6-714 Recycling fee on sale of oil.**

- (1) On and after October 1, 1993, a recycling fee of \$.04 per quart or \$.16 per gallon is imposed upon the first sale in Utah by a lubricating oil vendor of lubricating oil. The lubricating oil vendor shall collect the fee at the time the lubricating oil is sold.
- (2) A fee under this section may not be collected on sales of lubricating oil:
  - (a) shipped outside the state;
  - (b) purchased in five-gallon or smaller containers and used solely in underground mining operations; or
  - (c) in bulk containers of 55 gallons or more.
- (3) This fee is in addition to all other state, county, or municipal fees and taxes imposed on the sale of lubricating oil.
- (4) The exemptions from sales and use tax provided in Section 59-12-104 do not apply to this part.
- (5) The commission may make rules to implement and enforce the provisions of this section.

Amended by Chapter 297, 2011 General Session