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