

19-6-716 Fee collection by commission -- Administrative charge.

- (1) The commission shall administer, collect, and enforce the fee authorized under Section 19-6-714 pursuant to the same procedures used in the administration, collection, and enforcement of the sales and use tax under Title 59, Chapter 12, Sales and Use Tax Act, and Title 59, Chapter 1, General Taxation Policies.
- (2) The commission shall retain and deposit an administrative charge in accordance with Section 59-1-306 from the revenues the commission collects from a fee under Section 19-6-714.

Amended by Chapter 309, 2011 General Session