

**59-13-403 Administration and penalties -- Bond requirements.**

- (1) All administrative and penalty provisions of Part 2, Motor Fuel, apply to the administration of Part 4, Aviation Fuel.
- (2) Notwithstanding Subsection (1), a distributor is not required to furnish a bond if the distributor:
  - (a) meets the definition of distributor under Subsection 59-13-102(5)(d); and
  - (b) has an average tax liability of \$500 or less per month.

Amended by Chapter 322, 2006 General Session