

**Effective 5/10/2016**

**59-23-4 Brine shrimp royalty -- Royalty rate -- Commission to prepare billing statement -- Deposit of revenue.**

- (1) A person shall pay for each tax year a brine shrimp royalty of 3.75 cents multiplied by the total number of pounds of unprocessed brine shrimp eggs that the person harvests within the state during the tax year.
- (2)
  - (a) A person that harvests unprocessed brine shrimp eggs shall report to the Department of Natural Resources the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year on or before the February 15 immediately following the last day of that tax year.
  - (b) The Department of Natural Resources shall provide the following information to the commission on or before the March 1 immediately following the last day of a tax year:
    - (i) the total number of pounds of unprocessed brine shrimp eggs harvested for that tax year; and
    - (ii) for each person that harvested unprocessed brine shrimp eggs for that tax year:
      - (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year; and
      - (B) a current billing address for that person; and
    - (iii) any additional information required by the commission.
  - (c)
    - (i) The commission shall prepare and mail a billing statement to each person that harvested unprocessed brine shrimp eggs in a tax year by the March 30 immediately following the last day of a tax year.
    - (ii) The billing statement under Subsection (2)(c)(i) shall specify:
      - (A) the total number of pounds of unprocessed brine shrimp eggs harvested by that person for that tax year;
      - (B) the brine shrimp royalty that the person owes; and
      - (C) the date that the brine shrimp royalty payment is due as provided in Section 59-23-5.
    - (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules prescribing the information required under Subsection (2)(b)(iii).
- (3) Revenue generated by the brine shrimp royalty shall be deposited in the Species Protection Account created in Section 79-2-303.

Amended by Chapter 135, 2016 General Session