

**59-23-5 Payment of the brine shrimp royalty.**

- (1) The brine shrimp royalty shall be paid to the commission by the person who harvests the unprocessed brine shrimp eggs.
- (2) The payment shall be accompanied by the billing statement prepared by the commission in accordance with Section 59-23-4.
- (3) The royalty is due on the April 30 immediately following the last day of the tax year.

Amended by Chapter 16, 2005 General Session