

59-25-104 Payment of tax.

- (1) The tax imposed by Section 59-25-103 shall be paid by the owner or operator of the hazardous waste facility or nonhazardous solid waste facility that receives the hazardous waste or nonhazardous solid waste for treatment or disposal.
- (2) The payment shall be accompanied by the form prescribed by the commission.
- (3) The payment shall be paid quarterly on or before the last day of the month next succeeding each calendar quarterly period.

Enacted by Chapter 295, 2003 General Session