

59-25-106 Records.

- (1) An owner or operator of a hazardous waste facility or nonhazardous solid waste facility shall maintain records, statements, books, or accounts necessary to determine the amount of tax for which the owner or operator is liable under this chapter.
- (2) The commission may require an owner or operator of a hazardous waste facility or nonhazardous solid waste facility, by notice served upon the person, or by rule, to make or keep the records, statements, books, or accounts the commission considers sufficient to show the amount of tax for which the owner or operator is liable under this chapter.
- (3) After notice by the commission, the owner or operator of a hazardous waste facility or nonhazardous solid waste facility shall open the records, statements, books, or accounts specified in Subsection (2) for examination by the commission or its duly authorized agent.

Enacted by Chapter 295, 2003 General Session