

Effective 7/1/2021

79-6-701 Definitions.

As used in this part:

- (1) "Blending stock," "blendstock," or "component" means any liquid compound that is blended with other liquid compounds to produce gasoline.
- (2) "Refiner" means any person who owns, leases, operates, controls, or supervises a refinery.
- (3) "Refiner tax exemption certification" means a certification issued by the office in accordance with Section 79-6-702.
- (4) "Refinery" means a facility where gasoline or diesel fuel is produced, including a facility at which blendstocks are combined to produce gasoline or diesel fuel, or at which blendstock is added to gasoline or diesel fuel.

Renumbered and Amended by Chapter 280, 2021 General Session