

1 **FEE ON LUBRICATING OIL**

2 1999 GENERAL SESSION

3 STATE OF UTAH

4 **Sponsor: David L. Zolman**

5 AN ACT RELATING TO THE USED OIL MANAGEMENT ACT; DECREASING THE  
6 RECYCLING FEE IMPOSED UPON THE SALE OF LUBRICATING OIL; MAKING  
7 TECHNICAL CHANGES; AND PROVIDING AN EFFECTIVE DATE.

8 This act affects sections of Utah Code Annotated 1953 as follows:

9 AMENDS:

10 **19-6-714**, as enacted by Chapter 283, Laws of Utah 1993

11 *Be it enacted by the Legislature of the state of Utah:*

12 Section 1. Section **19-6-714** is amended to read:

13 **19-6-714. Recycling fee on sale of oil.**

14 (1) On and after October 1, 1993, a recycling fee of [~~\$.04~~] \$.01 per quart or [~~\$.16~~] \$.04  
15 per gallon is imposed upon the first sale in Utah by a lubricating oil vendor of lubricating oil. The  
16 lubricating oil vendor shall collect the fee at the time the lubricating oil is sold.

17 (2) A fee under this section [~~shall~~] may not be collected on sales of lubricating oil:

18 (a) shipped outside the state;

19 (b) purchased in five-gallon or smaller containers and used solely in underground mining  
20 operations; or

21 (c) in bulk containers of 55 gallons or more.

22 (3) This fee is in addition to all other state, county, or municipal fees and taxes imposed  
23 on the sale of lubricating oil.

24 (4) The exemptions from sales and use tax provided in Section 59-12-104 do not apply to  
25 this part.

26 (5) The commission may make rules to implement and enforce the provisions of this  
27 section.

28           Section 2. **Effective date.**  
29           This act takes effect on July 1, 1999.

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**Legislative Review Note**  
**as of 12-23-98 11:12 AM**

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

**Office of Legislative Research and General Counsel**