

R865. Tax Commission, Auditing

R865-7H. Environmental Assurance Fee

R865-7H-3. Environmental Assurance Fee on Exports of Petroleum Products Pursuant to Utah Code Ann. Section 19-6-410.5.

(1) Petroleum products exported from a refinery directly out of state by the refiner or the first purchaser are exempt from the environmental assurance fee.

(2) Individuals who store petroleum products in the state and subsequently export those petroleum products from the state may receive a refund of environmental assurance fees paid on the exported petroleum products if, prior to the export of the petroleum products, the petroleum products were not stored in a tank covered by the Environmental Assurance Program.

(3) Individuals who qualify for a refund of environmental assurance fees under Subsection (2) may apply to the commission for a refund of those fees paid, no more often than on a monthly basis

KEY: taxation, environment

Date of Enactment or Last Substantive Amendment: Thursday, August 25, 2011

Notice of Continuation: February 19, 2009

Authorizing, and Implemented or Interpreted Law: 19-6-410.5