

57-208. Gross receipts tax; payment; rules and regulations; blank forms. From and after the effective date of this act there is hereby levied, and there shall be collected, a tax, for the act or privilege of selling, licensing, or otherwise disposing of performing rights in such compositions in this state, in an amount equal to three percent of the gross receipts of all such sales, licenses or other dispositions of performing rights in this state, payable to the state treasurer on or before the fifteenth day of March, 1940, with respect to all such gross receipts for the portion of the calendar year 1939 after the effective date of this act, and annually thereafter, on or before the fifteenth of March of each succeeding year, with respect to the gross receipts of the preceding calendar year. The state treasurer shall adopt and publish rules and regulations not in conflict herewith, as well as a form of return and any other forms to carry out the provisions of this section.

History: L. 1939, ch. 306, § 8; June 24.