HAZARDOUS WASTE AMENDMENT

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Jeff Alexander

This act modifies the Environmental Quality Code by imposing regulations, fees, and taxes that apply to the reprocessing, treatment, or disposal of certain types of radioactive waste. The act requires generators or brokers of radioactive waste to obtain a permit to transfer the waste to a commercial radioactive waste treatment or disposal facility, and the Board of Radiation Control is authorized to make rules governing a generator site access permit program. The act imposes fees for generator site access permits and modifies the regulatory fee for a commercial radioactive waste treatment or disposal facility. The act imposes an annual fee on a commercial radioactive waste treatment or disposal facility, which is deposited in the Radioactive Waste Perpetual Care and Maintenance Fund, and used for the perpetual care and maintenance of the facility after closure of the facility. The act imposes a tax on radioactive waste disposed of or reprocessed at a radioactive waste facility. The act provides for the study of issues relating to radioactive waste and makes technical changes. This act includes a coordination clause.

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

AMENDS:

19-1-108, as last amended by Chapter 417, Laws of Utah 1998

19-3-102, as last amended by Chapter 188, Laws of Utah 1994

19-3-106, as last amended by Chapter 324, Laws of Utah 1995

59-1-403, as last amended by Chapters 190 and 229, Laws of Utah 2000

ENACTS:

19-3-106.2, Utah Code Annotated 1953

19-3-106.4, Utah Code Annotated 1953

19-3-201.1, Utah Code Annotated 1953

59-24-101, Utah Code Annotated 1953

59-24-102, Utah Code Annotated 1953

59-24-103, Utah Code Annotated 1953

59-24-104, Utah Code Annotated 1953

59-24-105, Utah Code Annotated 1953

59-24-106, Utah Code Annotated 1953

59-24-107, Utah Code Annotated 1953

59-24-108, Utah Code Annotated 1953

59-24-109, Utah Code Annotated 1953

This act enacts uncodified material.

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

Section 1. Section **19-1-108** is amended to read:

19-1-108. Creation of Environmental Quality Restricted Account -- Purpose of restricted account -- Sources of funds -- Uses of funds.

(1) There is created the Environmental Quality Restricted Account.

(2) The sources of monies for the restricted account are:

(a) radioactive waste disposal fees collected under [~~Section~~] Sections 19-3-106 and 19-3-106.4;

(b) hazardous waste disposal fees collected under Section 19-6-118;

(c) PCB waste disposal fees collected under Section 19-6-118.5;

(d) nonhazardous solid waste disposal fees collected under Section 19-6-119; and

(e) all investment income derived from money in the restricted account created in this section.

(3) In each fiscal year, the first $500,000 collected from all waste disposal fees listed in Subsection (2), collectively, shall be deposited in the General Fund as free revenue. The balance shall be deposited in the restricted account created in this section.

(4) The Legislature may annually appropriate monies from the Environmental Quality Restricted Account to:

(a) the department for the costs of administering radiation control programs;

(b) the department for the costs of administering solid and hazardous waste programs; and

(c) the Hazardous Substances Mitigation Fund, up to $400,000, for purposes set forth in Title 19, Chapter 6, Part 3, Hazardous Substances Mitigation Act.

(5) In order to stabilize funding for the radiation control program and the solid and hazardous
waste program, the Legislature shall in years of excess revenues reserve in the restricted account sufficient monies to meet departmental needs in years of projected shortages.

(6) The Legislature may not appropriate money from the General Fund to the department as a supplemental appropriation to cover the costs of the radiation control program and the solid and hazardous waste program in an amount exceeding 25% of the amount of waste disposal fees collected during the most recent prior fiscal year.

(7) The Legislature may annually appropriate not more than $200,000 from this account to the Department of Public Safety, created in Section 53-1-103, to be used by that department solely for hazardous materials:

(a) management training; and

(b) response preparation and emergency response training.

(8) All funds appropriated under this part that are not expended at the end of the fiscal year lapse into the account created in Subsection (1).

(9) For fiscal year 1998-99, up to $537,000 in the Environmental Quality Restricted Account may be appropriated by the Legislature to fund legislative priorities.

Section 2. Section **19-3-102** is amended to read:

19-3-102. Definitions.

As used in this chapter:

(1) "Board" means the Radiation Control Board created under Section 19-1-106.

(2) (a) "Broker" means a person who performs one or more of the following functions for a generator:

(i) arranges for transportation of the radioactive waste;

(ii) collects or consolidates shipments of radioactive waste; or

(iii) processes radioactive waste in some manner.

(b) "Broker" does not include a carrier whose sole function is to transport the radioactive

waste.

(3) "Byproduct material" has the same meaning as in 42 U.S.C. Sec. 2014(e)(2).

[~~(2)~~] (4) "Class B and class C low-level radioactive waste" has the same meaning as in 10 CFR 61.55.

[~~(3)~~] (5) "Executive secretary" means the executive secretary of the board.

[~~(4) "Facility" in Sections 19-3-201 through 19-3-205 means any site, location, structure, or property used or to be used for the storage, treatment, or disposal of low-level waste, excluding federal waste facilities.~~]

[~~(5) "Generator" means any~~ a ~~person, partnership, association, corporation, or any other entity whatsoever that, as a part of its activities, produces low-level radioactive waste.~~]

(6) "Generator" means a person who:

(a) possesses any material or component:

(i) that contains radioactivity or is radioactively contaminated; and

(ii) for which the person foresees no further use; and

(b) transfers the material or component to:

(i) a commercial radioactive waste treatment or disposal facility; or

(ii) a broker.

[~~(6)~~] (7) (a) "High-level nuclear waste" means spent reactor fuel assemblies, dismantled nuclear reactor components, and solid and liquid wastes from fuel reprocessing and defense-related wastes.

(b) "High-level nuclear waste" does not include medical or institutional wastes, naturally-occurring radioactive materials, or uranium mill tailings.

[~~(7) "Host state" means a state in which a facility is located.~~]

(8) (a) "Low-level radioactive waste" [~~in Sections 19-3-201 through 19-3-205~~] means waste material which contains radioactive nuclides emitting primarily beta or gamma radiation, or both, in concentrations or quantities which exceed applicable federal or state standards for unrestricted release.

(b) "Low-level radioactive waste" does not include waste containing more than [~~ten~~] 100

nanocuries of transuranic contaminants per gram of material, nor spent reactor fuel, nor material classified as either high-level waste or waste which is unsuited for disposal by near-surface burial under any applicable federal regulations.

[~~(9) "Mixed waste" means any material that is a radioactive waste as defined in this chapter and is also a hazardous waste as defined in Section 19-6-102.~~]

[~~(10)~~] (9) "Radiation" means ionizing and nonionizing radiation, including gamma rays, X-rays, alpha and beta particles, high speed electrons, and other nuclear particles.

[~~(11)~~] (10) "Radioactive" means any solid, liquid, or gas which emits radiation spontaneously from decay of unstable nuclei.

Section 3. Section **19-3-106** is amended to read:

19-3-106. Fee for commercial radioactive waste disposal or treatment.

(1) (a) An owner or operator of [~~any~~] a commercial radioactive waste treatment or disposal facility that [~~primarily receives waste generated by off-site sources not owned, controlled, or operated by the facility or site owner or operator that is subject to the requirements of this chapter~~] receives radioactive waste shall collect a fee from the generator of the waste[~~:~~] as provided in Subsection (1)(b).

(b) (i) On and after July 1, 1994 through June 30, 2001, the fee is $2.50 per ton, or fraction of a ton, of radioactive waste, other than byproduct material, received at the facility for disposal or treatment.

[~~(a) on~~] (ii) On and after July 1, [~~1992~~] 2001, [~~through June 30, 1993, a fee of $2.00 per ton or fraction of a ton on all radioactive waste received at the facility or site~~] the fee is equal to the sum of the following amounts:

(A) 10 cents per cubic foot, or fraction of a cubic foot, of radioactive waste, other than byproduct material, received at the facility for disposal or treatment; and

[~~(b)~~] (B) [~~on and after July 1, 1993, through June 30, 1994, a fee of $2.25 per ton or fraction of a ton on all radioactive waste received at the facility or site~~] $1 per curie, or fraction of a curie, of radioactive waste, other than byproduct material, received at the facility for disposal or treatment[~~; and~~].

[~~(c) on and after July 1, 1994, a fee of $2.50 per ton or fraction of a ton on all radioactive waste received at the facility or site for disposal or treatment.~~]

(2) (a) The owner or operator shall [~~pay~~] remit the fees imposed under this section to the department on or before the 15th day of the month following the month in which the fee accrued.

(b) The department shall deposit all fees received under this section into the [~~restricted account~~] Environmental Quality Restricted Account created in Section 19-1-108.

(c) The owner or operator shall submit to the department with the payment of the fee under this subsection a completed form as prescribed by the department that provides information the department requires to verify the amount of waste received and the fee amount for which the owner or operator is liable.

(3) The Legislature shall appropriate to the department funds to cover the cost of radioactive waste disposal supervision.

Section 4. Section **19-3-106.2** is enacted to read:

19-3-106.2. Fee for perpetual care and maintenance of commercial radioactive waste disposal facilities -- Radioactive Waste Perpetual Care and Maintenance Fund created --Contents -- Use of fund monies.

(1) As used in this section, "perpetual care and maintenance" means perpetual care and maintenance of a commercial radioactive waste treatment or disposal facility, excluding sites within the facility used for the disposal of byproduct material, as required by applicable laws, rules, and license requirements beginning 100 years after the date of final closure of the facility.

(2) (a) On and after July 1, 2002, the owner or operator of an active commercial radioactive waste treatment or disposal facility shall pay an annual fee of $400,000 to provide for the perpetual care and maintenance of the facility.

(b) The owner or operator shall remit the fee to the department on or before July 1.

(3) The department shall deposit fees received under Subsection (2) into the Radioactive Waste Perpetual Care and Maintenance Fund created in Subsection (4).

(4) (a) There is created the Radioactive Waste Perpetual Care and Maintenance Fund to finance perpetual care and maintenance of commercial radioactive waste treatment or disposal

facilities, excluding sites within those facilities used for the disposal of byproduct material.

(b) The sources of revenue for the fund are:

(i) the fee imposed under this section; and

(ii) investment income derived from money in the fund.

(c) (i) The revenues for the fund shall be segregated into subaccounts for each commercial radioactive waste treatment or disposal facility covered by the fund.

(ii) Each subaccount shall contain:

(A) the fees paid by each owner or operator of a commercial radioactive waste treatment or disposal facility; and

(B) the associated investment income.

(5) The Legislature may appropriate money from the Radioactive Waste Perpetual Care and Maintenance Fund for:

(a) perpetual care and maintenance of a commercial radioactive waste treatment or disposal facility, excluding sites within the facility used for the disposal of byproduct material, beginning 100 years after the date of final closure of the facility; or

(b) maintenance or monitoring of, or implementing corrective action at, a commercial radioactive waste treatment or disposal facility, excluding sites within the facility used for the disposal of byproduct material, before the end of 100 years after the date of final closure of the facility, if:

(i) the owner or operator is unwilling or unable to carry out postclosure maintenance, monitoring, or corrective action; and

(ii) the financial surety arrangements made by the owner or operator, including any required under applicable law, are insufficient to cover the costs of postclosure maintenance, monitoring, or corrective action.

(6) The money appropriated from the Radioactive Waste Perpetual Care and Maintenance Fund for the purposes specified in Subsection (5)(a) or (5)(b) at a particular commercial radioactive waste treatment or disposal facility may be appropriated only from the subaccount established under Subsection (4)(c) for the facility.

(7) The attorney general shall bring legal action against the owner or operator or take other steps to secure the recovery or reimbursement of the costs of maintenance, monitoring, or corrective action, including legal costs, incurred pursuant to Subsection (5)(b).

(8) (a) The board shall direct an evaluation of the adequacy of the Radioactive Waste Perpetual Care and Maintenance Fund every five years, beginning in 2006. The evaluation shall determine whether the fund is adequate to provide for perpetual care and maintenance of commercial radioactive waste treatment or disposal facilities.

(b) The board shall submit a report on the evaluation to the Legislative Management Committee on or before October 1 of the year in which the report is due.

(9) This section does not apply to a uranium mill licensed under 10 C.F.R. Part 40, Domestic Licensing of Source Material.

Section 5. Section **19-3-106.4** is enacted to read:

19-3-106.4. Generator site access permits.

(1) A generator or broker may not transfer radioactive waste to a commercial radioactive waste treatment or disposal facility in the state without first obtaining a generator site access permit from the executive secretary.

(2) The board may make rules pursuant to Section 19-3-104 governing a generator site access permit program.

(3) (a) Except as provided in Subsection (3)(b), the department shall establish fees for generator site access permits in accordance with Section 63-38-3.2.

(b) On and after July 1, 2001 through June 30, 2002, the fees are:

(i) $1,300 for generators transferring 1,000 or more cubic feet of radioactive waste per year;

(ii) $500 for generators transferring less than 1,000 cubic feet of radioactive waste per year; and

(iii) $5,000 for brokers.

(c) The department shall deposit fees received under this section into the Environmental Quality Restricted Account created in Section 19-1-108.

(4) This section does not apply to a generator or broker transferring radioactive waste to a

uranium mill licensed under 10 C.F.R. Part 40, Domestic Licensing of Source Material.

Section 6. Section **19-3-201.1** is enacted to read:

19-3-201.1. Definitions.

As used in this compact:

(1) "Facility" means any site, location, structure, or property used or to be used for the storage, treatment, or disposal of low-level waste, excluding federal waste facilities.

(2) "Generator" means any person, partnership, association, corporation, or any other entity whatsoever which, as a part of its activities, produces low-level radioactive waste.

(3) "Host state" means a state in which a facility is located.

(4) (a) "Low-level waste" means waste material which contains radioactive nuclides emitting primarily beta or gamma radiation, or both, in concentrations or quantities which exceed applicable federal or state standards for unrestricted release.

(b) "Low-level waste" does not include waste containing more than ten nanocuries of transuranic contaminants per gram of material, nor spent reactor fuel, nor material classified as either high-level waste or waste which is unsuited for disposal by near-surface burial under any applicable federal regulations.

Section 7. Section **59-1-403** is amended to read:

59-1-403. Confidentiality -- Penalty -- Application to property tax.

(1) Any tax commissioner, agent, clerk, or other officer or employee of the commission or any representative, agent, clerk, or other officer or employee of any county, city, or town may not divulge or make known in any manner any information gained by him from any return filed with the commission. The officials charged with the custody of such returns are not required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except:

(a) in accordance with judicial order;

(b) on behalf of the commission in any action or proceeding under this title or other law under which persons are required to file returns with the commission;

(c) on behalf of the commission in any action or proceeding to which the commission is a party; or

(d) on behalf of any party to any action or proceeding under this title when the report or facts shown thereby are directly involved in such action or proceeding. In any event, the court may require
the production of, and may admit in evidence, any portion of reports or of the facts shown by them, as are specifically pertinent to the action or proceeding.

(2) This section does not prohibit:

(a) a person or his duly authorized representative from receiving a copy of any return or report filed in connection with that person's own tax;

(b) the publication of statistics as long as they are classified to prevent the identification of particular reports or returns; and

(c) the inspection by the attorney general or other legal representative of the state of the report or return of any taxpayer:

(i) who brings action to set aside or review the tax based on such report or return;

(ii) against whom an action or proceeding is contemplated or has been instituted under this title; or

(iii) against whom the state has an unsatisfied money judgment.

(3) (a) Notwithstanding Subsection (1) and for purposes of administration, the commission may, by rule, provide for a reciprocal exchange of information with the United States Internal Revenue Service or the revenue service of any other state.

(b) Notwithstanding Subsection (1) and for all taxes except individual income tax and corporate franchise tax, the commission may, by rule, share information gathered from returns and other written statements with the federal government, any other state, any of their political subdivisions, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if these political subdivisions or the federal government grant substantially similar privileges to this state.

(c) Notwithstanding Subsection (1) and for all taxes except individual income tax and corporate franchise tax, the commission may, by rule, provide for the issuance of information concerning the identity and other information of taxpayers who have failed to file tax returns or to pay any tax due.

(d) Notwithstanding Subsection (1), the commission shall provide to the Solid and Hazardous Waste Control Board executive secretary, as defined in Section 19-6-102, any records, returns, and other information filed with the commission under Title 59, Chapter 13, Motor and Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program participation fee, as requested by the executive secretary.

(e) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer, as defined in Section 59-22-202, the commission shall report to the manufacturer:

(i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer and reported to the commission for the previous calendar year under Section 59-14-407; and

(ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer for which a tax refund was granted during the previous calendar year under Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

(f) Notwithstanding Subsection (1), the commission may:

(i) provide to the Division of Consumer Protection within the Department of Commerce and the attorney general data:

(A) reported to the commission under Section 59-14-212; or

(B) related to a violation under Section 59-14-211; and

(ii) upon request provide to any person data reported to the commission under Subsections 59-14-212(1)(a) through (1)(c) and Subsection 59-14-212(1)(g).

(g) Notwithstanding Subsection (1), the commission shall, at the request of a committee of the Legislature, Office of the Legislative Fiscal Analyst, or Governor's Office of Planning and Budget, provide to the committee or office the total amount of revenues collected by the commission under Chapter 24, Radioactive Waste Tax Act, for the time period specified by the committee or office.

(4) Reports and returns shall be preserved for at least three years and then the commission may destroy them.

(5) Any person who violates this section is guilty of a class A misdemeanor. If the offender is an officer or employee of the state, he shall be dismissed from office and be disqualified from

holding public office in this state for a period of five years thereafter.

(6) This part does not apply to the property tax.

Section 8. Section **59-24-101** is enacted to read:

CHAPTER 24. RADIOACTIVE WASTE TAX ACT

59-24-101. Title.

This chapter is known as the "Radioactive Waste Tax Act."

Section 9. Section **59-24-102** is enacted to read:

59-24-102. Definitions.

As used in this chapter:

(1) (a) "Alternate feed material" means a natural or native material:

(i) mined for the extraction of its constituents or other matter from which source material may be extracted in a licensed uranium or thorium mill; and

(ii) may be reprocessed for its source material content.

(b) "Alternate feed material" does not include:

(i) material containing hazardous waste listed under 40 C.F.R. Part 261, Subpart D;

(ii) natural or unprocessed ore; or

(iii) naturally occurring radioactive materials containing greater than 15 picocuries per gram of radium-226.

(2) "Byproduct material" is as defined in 42 U.S.C. Sec. 2014(e)(2).

(3) "Class A low-level radioactive waste" means radioactive waste that is classified as class A waste under 10 C.F.R. 61.55.

(4) "Containerized class A waste" means class A low-level radioactive waste that is placed in the portion of a radioactive waste facility that is licensed to receive containerized class A waste.

(5) (a) "Gross receipts" means all consideration an owner or operator of a radioactive waste facility receives for the disposal of radioactive waste in the state, without any deduction or expense paid or accrued related to the disposal of the radioactive waste.

(b) "Gross receipts" do not include fees collected under Section 19-3-106.

(6) (a) "Processed class A waste" means waste that:

(i) is class A low-level radioactive waste; and

(ii) has been concentrated by a processor.

(b) "Processed class A waste" does not include containerized class A waste.

(7) "Radioactive waste" means:

(a) alternate feed material;

(b) byproduct material;

(c) containerized class A waste;

(d) processed class A waste; or

(e) uncontainerized, unprocessed class A waste.

(8) "Radioactive waste facility" or "facility" means:

(a) a facility licensed under Section 19-3-105; or

(b) a uranium mill licensed under 10 C.F.R. Part 40, Domestic Licensing of Source Material.

(9) (a) "Uncontainerized, unprocessed class A waste" means class A low-level radioactive waste that:

(i) is neither containerized class A waste, nor processed class A waste; and

(ii) must be disposed of under rules of the Nuclear Regulatory Commission in a licensed low-level radioactive waste disposal facility.

(b) "Uncontainerized, unprocessed class A waste" does not include alternate feed material.

Section 10. Section **59-24-103** is enacted to read:

59-24-103. Tax imposed on radioactive waste.

(1) Beginning on April 1, 2001, there is imposed a tax on radioactive waste received at a radioactive waste facility, as provided in this chapter.

(2) The tax is equal to the sum of the following amounts:

(a) 12% of the gross receipts received from the disposal of containerized class A waste;

(b) 10% of the gross receipts received from the disposal of processed class A waste;

(c) 5% of the gross receipts received from the disposal of uncontainerized, unprocessed class A waste;

(d) 10 cents per cubic foot of alternate feed material received at a radioactive waste facility for disposal or reprocessing; and

(e) 10 cents per cubic foot of byproduct material received at a radioactive waste facility for disposal.

(3) For purposes of the tax imposed by this section, a fraction of a cubic foot is considered to be a full cubic foot.

(4) The tax imposed by this section applies to:

(a) gross receipts received:

(i) pursuant to a contract entered into on or after the effective date of this act;

(ii) pursuant to a contract substantially modified on or after the effective date of this act;

(iii) pursuant to a contract renewed or extended on or after the effective date of this act;

(iv) not pursuant to a contract; or

(v) for the disposal of containerized class A waste; and

(b) alternate feed material or byproduct material received:

(i) pursuant to a contract entered into on or after the effective date of this act;

(ii) pursuant to a contract substantially modified on or after the effective date of this act;

(iii) pursuant to a contract renewed or extended on or after the effective date of this act; or

(iv) not pursuant to a contract.

(5) The tax imposed by this section does not apply to radioactive waste containing material classified as hazardous waste under 40 C.F.R. Part 261.

Section 11. Section **59-24-104** is enacted to read:

59-24-104. Payment of tax.

(1) The tax imposed by Section 59-24-103 shall be paid by the owner or operator of a radioactive waste facility that receives radioactive waste for disposal or reprocessing.

(2) The payment shall be accompanied by the form prescribed by the commission.

(3) The payment shall be paid quarterly on or before the last day of the month next succeeding each calendar quarterly period.

Section 12. Section **59-24-105** is enacted to read:

59-24-105. Deposit of tax revenue.

The commission shall deposit the tax revenue collected under this chapter into the General Fund.

Section 13. Section **59-24-106** is enacted to read:

59-24-106. Records.

(1) An owner or operator of a radioactive waste facility shall maintain records, statements, books, or accounts necessary to determine the amount of tax for which the owner or operator is liable to pay under this chapter.

(2) The commission may require an owner or operator of a radioactive 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 to pay under this chapter.

(3) After notice by the commission, the owner or operator of a radioactive waste facility shall open the records, statements, books, or accounts specified in Subsection (2) for examination by the commission or its duly authorized agent.

Section 14. Section **59-24-107** is enacted to read:

59-24-107. Action for collection of tax -- Action for refund or credit of tax.

(1) (a) Except as provided in Subsections (2) through (5), the commission shall assess a tax under this chapter within three years after a taxpayer files a return.

(b) Except as provided in Subsections (2) through (5), if the commission does not assess a tax under this chapter within the three-year period provided in Subsection (1)(a), the commission may not commence a proceeding to collect the tax.

(2) The commission may assess a tax at any time if a taxpayer:

(a) files a false or fraudulent return with intent to evade; or

(b) does not file a return.

(3) The commission may extend the period to make an assessment or to commence a proceeding to collect the tax under this chapter if:

(a) the three-year period under Subsection (1) has not expired; and

(b) the commission and the taxpayer sign a written agreement:

(i) authorizing the extension; and

(ii) providing for the length of the extension.

(4) If the commission delays an audit at the request of a taxpayer, the commission may make an assessment as provided in Subsection (5) if:

(a) the taxpayer subsequently refuses to agree to an extension request by the commission; and

(b) the three-year period under Subsection (1) expires before the commission completes the audit.

(5) An assessment under Subsection (4) shall be:

(a) for the time period for which the commission could not make an assessment because of the expiration of the three-year period; and

(b) in an amount equal to the difference between:

(i) the commission's estimate of the amount of tax the taxpayer would have been assessed for the time period described in Subsection (5)(a); and

(ii) the amount of tax the taxpayer actually paid for the time period described in Subsection (5)(a).

(6) (a) Except as provided in Subsection (6)(b), the commission may not make a credit or refund unless the taxpayer files a claim with the commission within three years of the date of overpayment.

(b) The commission shall extend the period for a taxpayer to file a claim under Subsection (6)(a) if:

(i) the three-year period under Subsection (6)(a) has not expired; and

(ii) the commission and the taxpayer sign a written agreement:

(A) authorizing the extension; and

(B) providing for the length of the extension.

Section 15. Section **59-24-108** is enacted to read:

59-24-108. Rulemaking authority.

The commission may make rules under Title 63, Chapter 46a, Utah Administrative Rulemaking Act, to implement and enforce this chapter.

Section 16. Section **59-24-109** is enacted to read:

59-24-109. Penalties and interest.

An owner or operator of a radioactive waste facility who fails to comply with this chapter is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.

Section 17. **Interim study.**

The Legislative Management Committee shall direct one or more interim committees to study issues relating to the disposal, storage, or transportation of radioactive waste in the state.

Section 18. **Coordination clause.**

It is the intent of the Legislature that in preparing the Utah Code database for publication, the Office of Legislative Research and General Counsel is directed to replace the language, "the effective date of this act," in Section 59-24-103 with the actual effective date of the act.