

Representative Jeff Alexander proposes to substitute the following bill:

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 takes effect upon approval.

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



- 26 **19-3-106.4**, Utah Code Annotated 1953
- 27 **19-3-201.1**, Utah Code Annotated 1953
- 28 **59-24-101**, Utah Code Annotated 1953
- 29 **59-24-102**, Utah Code Annotated 1953
- 30 **59-24-103**, Utah Code Annotated 1953
- 31 **59-24-104**, Utah Code Annotated 1953
- 32 **59-24-105**, Utah Code Annotated 1953
- 33 **59-24-106**, Utah Code Annotated 1953
- 34 **59-24-107**, Utah Code Annotated 1953
- 35 **59-24-108**, Utah Code Annotated 1953

36 This act enacts uncodified material.

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

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

39 **19-1-108. Creation of environmental quality restricted account -- Purpose of**
40 **restricted account -- Sources of funds -- Uses of funds.**

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

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

43 (a) radioactive waste disposal fees collected under [~~Section~~] Sections 19-3-106 and
44 19-3-106.4;

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

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

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

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

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

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

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

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

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

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

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

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

69 (a) management training; and

70 (b) response preparation and emergency response training.

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

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

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

76 **19-3-102. Definitions.**

77 As used in this chapter:

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

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

81 (i) arranges for transportation of the radioactive waste;

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

83 (iii) processes radioactive waste in some manner.

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

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

87 [~~2~~] (4) "Class B and class C low-level radioactive waste" has the same meaning as in 10

88 CFR 61.55.

89 ~~[(3)]~~ (5) "Executive secretary" means the executive secretary of the board.

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

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

95 (6) "Generator" means a person who:

96 (a) possesses any material or component:

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

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

99 (b) transfers the material or component to:

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

101 (ii) a broker.

102 ~~[(6)]~~ (7) (a) "High-level nuclear waste" means spent reactor fuel assemblies, dismantled
103 nuclear reactor components, and solid and liquid wastes from fuel reprocessing and defense-related
104 wastes.

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

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

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

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

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

118 ~~[(10)]~~ (9) "Radiation" means ionizing and nonionizing radiation, including gamma rays,

119 X-rays, alpha and beta particles, high speed electrons, and other nuclear particles.

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

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

123 **19-3-106. Fee for commercial radioactive waste disposal or treatment.**

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

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

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

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

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

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

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

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

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

150 or operator is liable.

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

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

154 **19-3-106.2. Fee for perpetual care and maintenance of commercial radioactive waste**
155 **disposal facilities -- Radioactive Waste Perpetual Care and Maintenance Fund created**
156 **--Contents -- Use of fund monies.**

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

161 (2) (a) On and after July 1, 2002, the owner or operator of an active commercial
162 radioactive waste treatment or disposal facility shall pay an annual fee of \$200,000 to provide for
163 the perpetual care and maintenance of the facility.

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

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

167 (4) (a) There is created the Radioactive Waste Perpetual Care and Maintenance Fund to
168 finance perpetual care and maintenance of commercial radioactive waste treatment or disposal
169 facilities, excluding sites within those facilities used for the disposal of byproduct material.

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

171 (i) the fee imposed under this section; and

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

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

175 (ii) Each subaccount shall contain:

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

178 (B) the associated investment income.

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

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

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

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

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

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

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

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

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

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

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

209 **19-3-106.4. Generator site access permits.**

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

212 from the executive secretary.

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

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

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

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

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

222 (iii) \$5,000 for brokers.

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

225 (4) This section does not apply to a generator or broker transferring radioactive waste to
226 a uranium mill licensed under 10 C.F.R. Part 40, Domestic Licensing of Source Material.

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

228 **19-3-201.1. Definitions.**

229 As used in this compact:

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

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

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

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

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

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

243 **59-1-403. Confidentiality -- Penalty -- Application to property tax.**

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

250 (a) in accordance with judicial order;

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

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

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

259 (2) This section does not prohibit:

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

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

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

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

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

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

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

273 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and

274 corporate franchise tax, the commission may, by rule, share information gathered from returns and
275 other written statements with the federal government, any other state, any of their political
276 subdivisions, or any political subdivision of this state, except as limited by Sections 59-12-209 and
277 59-12-210, if these political subdivisions or the federal government grant substantially similar
278 privileges to this state.

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

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

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

290 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
291 manufacturer and reported to the commission for the previous calendar year under Section
292 59-14-407; and

293 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
294 manufacturer for which a tax refund was granted during the previous calendar year under Section
295 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

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

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

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

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

301 (ii) upon request provide to any person data reported to the commission under Subsections
302 59-14-212(1)(a) through (1)(c) and Subsection 59-14-212(1)(g).

303 (g) Notwithstanding Subsection (1), the commission shall, at the request of a committee
304 of the Legislature, Office of the Legislative Fiscal Analyst, or Governor's Office of Planning and

305 Budget, provide to the committee or office the total amount of revenues collected by the
306 commission under Chapter 24, Radioactive Waste Tax Act, for the time period specified by the
307 committee or office.

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

310 (5) Any person who violates this section is guilty of a class A misdemeanor. If the
311 offender is an officer or employee of the state, he shall be dismissed from office and be
312 disqualified from holding public office in this state for a period of five years thereafter.

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

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

315 **CHAPTER 24. RADIOACTIVE WASTE ACT**

316 **59-24-101. Title.**

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

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

319 **59-24-102. Definitions.**

320 As used in this chapter:

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

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

324 (ii) reprocessed primarily for its source material content.

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

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

327 (ii) natural or unprocessed ore; or

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

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

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

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

335 (5) (a) "Gross receipts" means all consideration an owner or operator of a radioactive

336 waste facility receives for the disposal of radioactive waste in the state, without any deduction or
337 expense paid or accrued related to the disposal of the radioactive waste.

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

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

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

341 (ii) has been concentrated by a processor.

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

343 (7) "Radioactive waste" means:

344 (a) alternate feed material;

345 (b) byproduct material;

346 (c) containerized class A waste;

347 (d) processed class A waste; or

348 (e) uncontainerized, unprocessed class A waste.

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

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

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

352 Material.

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

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

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

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

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

360 **59-24-103. Tax imposed on radioactive waste.**

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

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

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

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

366 (c) 5% of the gross receipts received from the disposal of uncontainerized, unprocessed

367 class A waste;

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

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

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

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

375 (a) gross receipts received:

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

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

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

379 (iv) not pursuant to a contract; or

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

381 (b) alternate feed material or byproduct material received:

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

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

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

385 or

386 (iv) not pursuant to a contract.

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

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

390 **59-24-104. Payment of tax.**

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

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

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

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

397 **59-24-105. Deposit of tax revenue.**

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

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

401 **59-24-106. Action for collection of tax -- Action for refund or credit of tax.**

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

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

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

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

409 (b) does not file a return.

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

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

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

414 (i) authorizing the extension; and

415 (ii) providing for the length of the extension.

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

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

419 and

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

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

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

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

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

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

429 (5)(a).

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

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

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

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

437 (A) authorizing the extension; and

438 (B) providing for the length of the extension.

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

440 **59-24-107. Rulemaking authority.**

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

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

444 **59-24-108. Penalties and interest.**

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

447 Section 16. **Interim study.**

448 The Legislative Management Committee shall direct one or more interim committees to
449 study the following:

450 (1) whether a commercial radioactive waste treatment or disposal facility should be subject
451 to rate-of-return regulation;

452 (2) whether the state should assume ownership of all, or a part of, a commercial
453 radioactive waste treatment or disposal facility and, if so, when the state should assume ownership;

454 (3) whether the state should continue to be a member of the Northwest Low-level
455 Radioactive Waste Compact;

456 (4) financial assurance requirements for closure and postclosure care of commercial
457 radioactive waste treatment or disposal facilities; and

458 (5) taxation of nuclear waste transportation.

459 Section 17. **Effective date.**

460 If approved by two-thirds of all the members elected to each house, this act takes effect
461 upon approval by the governor, or the day following the constitutional time limit of Utah
462 Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto, the
463 date of veto override.

464 Section 18. **Coordination clause.**

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