

**HAZARDOUS WASTE AND NONHAZARDOUS
SOLID WASTE FEE AND TAX AMENDMENTS**

2004 GENERAL SESSION

STATE OF UTAH

Sponsor: Eli H. Anderson

LONG TITLE

General Description:

This bill modifies provisions relating to hazardous waste and treated hazardous waste disposal fees and a tax on hazardous waste facilities and nonhazardous solid waste facilities.

Highlighted Provisions:

This bill:

- ▶ terminates a \$28 per ton fee on hazardous waste;
- ▶ reinstates a \$14 per ton fee on treated hazardous waste; and
- ▶ terminates a gross receipts tax on certain hazardous waste facilities and

nonhazardous solid waste facilities.

Monies Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

19-6-118, as last amended by Chapter 295, Laws of Utah 2003

59-25-103, as enacted by Chapter 295, Laws of Utah 2003

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

Section 1. Section **19-6-118** is amended to read:

19-6-118. Hazardous waste and treated hazardous waste disposal fees.

(1) (a) An owner or operator of any commercial hazardous waste or mixed waste disposal or treatment facility that primarily receives hazardous or mixed wastes generated by off-site sources not owned, controlled, or operated by the facility or site owner or operator, and that is subject to the requirements of Section 19-6-108, shall collect the fee under Subsection (2) from the generator.

(b) The owner or operator of each cement kiln, aggregate kiln, boiler, blender, or industrial furnace that receives for burning hazardous waste generated by off-site sources not owned, controlled, or operated by the owner or operator is subject to the fee under Subsection (2).

(2) (a) The owner or operator of each facility under Subsection (1) shall collect from the generators of hazardous waste and mixed waste a fee of \$28 per ton or fraction of a ton on all hazardous waste and mixed waste received at the facility or site for disposal, treatment, or both.

(b) When hazardous waste or mixed waste is received at a facility for treatment or disposal and the fee required under this subsection is paid for that treatment or disposal, any subsequent treatment or disposal of the waste is not subject to additional fees under this Subsection (2).

(c) (i) On and after July 1, 1997 through June 30, 2003, and on and after April 1, 2004, hazardous waste received at a land disposal facility is subject to a fee of \$14 per ton or fraction of a ton, rather than the \$28 fee under Subsection (2)(a), if the waste is treated so that it:

- (A) meets the state treatment standards required for land disposal at the facility; or
- (B) is no longer a hazardous waste at the time of disposal at that facility.

(ii) On and after July 1, 2003, through March 31, 2004, hazardous waste received at a land disposal facility for treatment and disposal is subject to the \$28 fee imposed under Subsection (2)(a).

(d) (i) The department shall allocate at least 10% of the fees received from a facility under this section to the county in which the facility is located.

(ii) The county may use fees allocated under Subsection (2)(c) to carry out its hazardous waste monitoring and response programs.

(e) The department shall deposit the state portion of the fees received under this section into the restricted account created in Section 19-1-108.

(3) (a) The owner or operator shall pay the fees imposed under Subsection (1) to the department on or before the 15th day of the month following the month in which the fee accrued.

(b) With the monthly fee, the owner or operator shall submit a completed form, as prescribed by the department, specifying information required by the department to verify the amount of waste received and the fee amount for which the owner or operator is liable.

(4) The department shall oversee and monitor hazardous waste treatment, disposal, and incineration facilities, including federal government facilities located within the state. The department may determine facility oversight priorities.

(5) (a) The department, in preparing its budget for the governor and the Legislature, shall separately indicate the amount necessary to administer the hazardous waste program established by this part.

(b) The Legislature shall appropriate the costs of administering this program.

(6) The Office of Legislative Fiscal Analyst shall monitor the fees collected under this part.

Section 2. Section **59-25-103** is amended to read:

59-25-103. Hazardous waste facility and nonhazardous solid waste facility tax.

(1) On and after July 1, 2003, through December 31, 2003, there is imposed a tax on a hazardous waste facility and a nonhazardous solid waste facility as provided in this chapter.

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

(a) 3% of the gross receipts of a hazardous waste facility derived from the treatment or disposal of hazardous waste; and

(b) 3% of the gross receipts of a hazardous waste facility or nonhazardous solid waste facility derived from the treatment or disposal of nonhazardous solid waste.

(3) If hazardous waste or nonhazardous solid waste is received at a hazardous waste facility or nonhazardous solid waste is received at a nonhazardous solid waste facility and the tax imposed by this chapter is paid for the treatment of the waste, any subsequent treatment or

H.B. 13

Enrolled Copy

disposal of the waste is not subject to additional taxes under this chapter.