

1 **Department of Natural Resources Funding Amendments**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Casey Snider**

Senate Sponsor:

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3 **LONG TITLE**

4 **General Description:**

5 This bill addresses revenue and expenditures related to funding of state accounts within the  
6 Department of Natural Resources.

7 **Highlighted Provisions:**

8 This bill:

- 9 ▶ expands resources to be deposited into the Species Protection Account;
- 10 ▶ modifies the brine shrimp royalty rate;
- 11 ▶ provides for deposit of brine shrimp royalty into the Sovereign Lands Management  
12 Account;
- 13 ▶ accounts for a tax on concentrated depleted uranium received for disposal at a radioactive  
14 waste facility to be deposited into the Species Protection Account;
- 15 ▶ imposes a tax on wind or solar electric generation facilities to be deposited into the  
16 Species Protection Account;
- 17 ▶ provides a tax on direct current transmission facilities to be deposited into the Species  
18 Protection Account;
- 19 ▶ addresses the effect of the taxes on ratepayers;
- 20 ▶ authorizes rulemaking; and
- 21 ▶ makes technical and conforming amendments.

22 **Money Appropriated in this Bill:**

23 None

24 **Other Special Clauses:**

25 This bill provides a special effective date.

26 **Utah Code Sections Affected:**

27 AMENDS:

28 **23A-3-214 (Effective 01/01/26)**, as renumbered and amended by Laws of Utah 2024,  
29 Chapter 88

30 **59-23-4 (Effective 02/01/26)**, as last amended by Laws of Utah 2024, Chapter 88

- 31 **59-24-103.7 (Effective 01/01/26)**, as enacted by Laws of Utah 2019, Chapter 18  
 32 **59-24-104 (Effective 01/01/26)**, as last amended by Laws of Utah 2019, Chapter 466  
 33 **59-24-105 (Effective 01/01/26)**, as last amended by Laws of Utah 2003, Chapter 295

34 ENACTS:

- 35 **59-32-101 (Effective 01/01/26)**, Utah Code Annotated 1953  
 36 **59-32-201 (Effective 01/01/26)**, Utah Code Annotated 1953  
 37 **59-32-202 (Effective 01/01/26)**, Utah Code Annotated 1953  
 38 **59-32-301 (Effective 01/01/26)**, Utah Code Annotated 1953  
 39 **59-32-302 (Effective 01/01/26)**, Utah Code Annotated 1953  
 40 **59-33-101 (Effective 01/01/26)**, Utah Code Annotated 1953  
 41 **59-33-201 (Effective 01/01/26)**, Utah Code Annotated 1953  
 42 **59-33-202 (Effective 01/01/26)**, Utah Code Annotated 1953  
 43 **59-33-301 (Effective 01/01/26)**, Utah Code Annotated 1953  
 44 **59-33-302 (Effective 01/01/26)**, Utah Code Annotated 1953

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

47 Section 1. Section **23A-3-214** is amended to read:

48 **23A-3-214 (Effective 01/01/26). Species Protection Account.**

- 49 (1) There is created within the General Fund a restricted account known as the "Species  
 50 Protection Account."  
 51 (2) The [account] Species Protection Account shall consist of:  
 52 [~~(a) revenue generated by the brine shrimp tax provided for in Title 59, Chapter 23,~~  
 53 ~~Brine Shrimp Royalty Act; and]~~  
 54 (a) tax revenue deposited into the Species Protection Account in accordance with  
 55 Subsection 59-24-103.7(3)(b);  
 56 (b) tax revenue collected in accordance with Title 59, Chapter 32, Wind or Solar Electric  
 57 Generation Facility Tax;  
 58 (c) tax revenue collected in accordance with Title 59, Chapter 33, Direct Current  
 59 Transmission Tax; and  
 60 [~~(b)~~] (d) interest earned on money in the [account] Species Protection Account.  
 61 (3) Money in the [account] Species Protection Account may be appropriated by the  
 62 Legislature to:  
 63 (a) develop and implement species status assessments and species protection measures;  
 64 (b) obtain biological opinions of proposed species protection measures;

- 65 (c) conduct studies, investigations, and research into the effects of proposed species  
 66 protection measures;
- 67 (d) verify species protection proposals that are not based on valid biological data;
- 68 (e) implement Great Salt Lake wetlands mitigation projects in connection with the  
 69 western transportation corridor;
- 70 (f) pay for the state's voluntary contributions to the Utah Reclamation Mitigation and  
 71 Conservation Account under the Central Utah Project Completion Act, Pub. L. No.  
 72 102-575, Titles II-VI, 106 Stat. 4605-4655; and
- 73 (g) pay for expenses of the State Tax Commission under Title 59, Chapter 23, Brine  
 74 Shrimp Royalty Act.
- 75 (4) The purposes specified in Subsections (3)(a) through (3)(d) may be accomplished by the  
 76 state or, in an appropriation act, the Legislature may authorize the department to award  
 77 grants to political subdivisions of the state to accomplish those purposes.
- 78 (5) Money in the [account] Species Protection Account may not be used to develop or  
 79 implement a habitat conservation plan required under federal law unless the federal  
 80 government pays for at least 1/3 of the habitat conservation plan costs.

81 Section 2. Section **59-23-4** is amended to read:

82 **59-23-4 (Effective 02/01/26). Brine shrimp royalty -- Royalty rate -- Commission**  
 83 **to prepare billing statement -- Deposit of revenue.**

84 (1) [A] Beginning February 1, 2026, a person shall pay for each tax year a brine shrimp  
 85 royalty of [~~3.25~~] 3.75 cents multiplied by the total number of pounds of unprocessed  
 86 brine shrimp eggs that the person harvests within the state during the tax year.

87 (2)(a) A person that harvests unprocessed brine shrimp eggs shall report to the Division  
 88 of Wildlife Resources the total number of pounds of unprocessed brine shrimp eggs  
 89 harvested by that person for that tax year on or before the February 15 immediately  
 90 following the last day of that tax year.

91 (b) The Division of Wildlife Resources shall provide the following information to the  
 92 commission on or before the March 1 immediately following the last day of a tax  
 93 year:

94 (i) the total number of pounds of unprocessed brine shrimp eggs harvested for that  
 95 tax year; and

96 (ii) for each person that harvested unprocessed brine shrimp eggs for that tax year:

97 (A) the total number of pounds of unprocessed brine shrimp eggs harvested by  
 98 that person for that tax year; and

- 99 (B) a current billing address for that person; and
- 100 (iii) any additional information required by the commission.
- 101 (c)(i) The commission shall prepare and mail a billing statement to each person that
- 102 harvested unprocessed brine shrimp eggs in a tax year by the March 30
- 103 immediately following the last day of a tax year.
- 104 (ii) The billing statement under Subsection (2)(c)(i) shall specify:
- 105 (A) the total number of pounds of unprocessed brine shrimp eggs harvested by
- 106 that person for that tax year;
- 107 (B) the brine shrimp royalty that the person owes; and
- 108 (C) the date that the brine shrimp royalty payment is due as provided in Section
- 109 59-23-5.
- 110 (d) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 111 commission may make rules prescribing the information required under Subsection
- 112 (2)(b)(iii).
- 113 (3) Revenue generated by the brine shrimp royalty shall be deposited [~~as follows:~~]
- 114 [~~(a) \$125,000 of the revenue generated by the brine shrimp royalty shall be deposited in~~
- 115 ~~the Sovereign Lands Management Account created in Section 65A-5-1[; and]~~
- 116 [~~(b) the remainder of the revenue generated by the brine shrimp royalty shall be~~
- 117 ~~deposited in the Species Protection Account created in Section 23A-3-214].~~
- 118 Section 3. Section **59-24-103.7** is amended to read:
- 119 **59-24-103.7 (Effective 01/01/26). Radioactive waste facility disposal tax for**
- 120 **concentrated depleted uranium and specific site approved waste.**
- 121 (1) On and after July 1, 2019, there is imposed a tax on a radioactive waste facility as
- 122 provided in this section.
- 123 (2) The tax is equal to the sum of the following amounts:
- 124 (a) 12% of the gross receipts of a radioactive waste facility derived from the disposal of[;]
- 125 [~~(i) concentrated depleted uranium; and]~~
- 126 [~~(ii)] containerized waste disposed under Subsection 19-3-103.7(2);~~
- 127 (b) 10% of the gross receipts of a radioactive waste facility derived from the disposal of
- 128 processed waste disposed under Subsection 19-3-103.7(2);[~~and]~~
- 129 (c) 5% of the gross receipts of a radioactive waste facility derived from the disposal of
- 130 uncontainerized, unprocessed waste disposed under Subsection 19-3-103.7(2)[; ] and
- 131 (d) \$7 per cubic foot of concentrated depleted uranium received for disposal at a
- 132 radioactive waste facility on or after January 1, 2026.

133 (3)(a) For purposes of Subsection (2)(d), waste volume is equal to the net waste volume  
 134 listed on the applicable low-level radioactive waste manifest completed in accordance  
 135 with 10 C.F.R. Part 20, Appendix G, except that a fraction of a cubic foot is  
 136 considered to be a full cubic foot.

137 (b) The commission shall deposit the tax revenue collected in accordance with  
 138 Subsection (2)(d) into the Species Protection Fund in accordance with Section  
 139 23A-3-214.

140 Section 4. Section **59-24-104** is amended to read:

141 **59-24-104 (Effective 01/01/26). Payment of tax.**

142 (1) The tax imposed by Section 59-24-103.5 or 59-24-103.7 shall be paid by the owner or  
 143 operator of a radioactive waste facility that receives radioactive waste for disposal or  
 144 reprocessing.

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

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

148 Section 5. Section **59-24-105** is amended to read:

149 **59-24-105 (Effective 01/01/26). Deposit of tax revenue.**

150 [The] Except as provided in Section 59-24-103.7, the commission shall deposit the tax  
 151 revenue collected under this chapter into the Uniform School Fund.

152 Section 6. Section **59-32-101** is enacted to read:

153 **CHAPTER 32. WIND OR SOLAR ELECTRIC GENERATION FACILITY TAX**

154 **Part 1. General Provisions**

155 **59-32-101 (Effective 01/01/26). Definitions.**

156 As used in this chapter:

157 (1) "Large-scale electric utility" means the same as that term is defined in Section 54-2-1.

158 (2) "Nameplate capacity" means the sum of the maximum rated outputs of all electrical  
 159 generating equipment within a facility under specific conditions designated by the  
 160 manufacturer, as indicated on individual nameplates physically attached to the  
 161 equipment.

162 (3) "Operator" means a person engaged in the business of operating a wind or solar electric  
 163 generation facility, regardless of whether the person is:

164 (a) an owner;

165 (b) an independent contractor; or

166 (c) acting in a capacity similar to Subsection (2)(a) or (b) as determined by the  
 167 commission by rule made in accordance with Title 63G, Chapter 3, Utah  
 168 Administrative Rulemaking Act.

169 (4) "Wind or solar electric generation facility" means a facility with the capacity to generate  
 170 electricity from wind or solar:

171 (a) using wind equipment with a nameplate capacity of at least one megawatt of  
 172 electricity; or

173 (b) using solar equipment with a nameplate capacity of at least one megawatt of  
 174 electricity.

175 (5) "Wind or solar electricity" means electricity generated by wind or solar.

176 Section 7. Section **59-32-201** is enacted to read:

177 **Part 2. Imposition of Tax**

178 **59-32-201 (Effective 01/01/26). Imposition of wind or solar electric generation**  
 179 **facility tax -- Deposit of revenue -- Effect on ratepayers.**

180 (1) Beginning January 1, 2026, there is levied a tax on an operator of a wind or solar  
 181 electric generation facility for wind or solar electricity.

182 (2) The tax levied under Subsection (1) is calculated by multiplying the number of  
 183 kilowatts generated by the wind or solar electric generation facility that are sold or  
 184 transported from the wind or solar electric generation facility in the previous calendar  
 185 year by .108 cents.

186 (3)(a) An operator of a wind or solar electric generation facility in the state shall file  
 187 with the commission, on or before June 1 of each year, a statement containing the  
 188 information required by Subsection (3)(b) on forms furnished by the commission.

189 (b) The statement required in Subsection (3)(a) shall include:

190 (i) the name, description, and location of the wind or solar electric generation facility;

191 (ii) the number of kilowatts sold or transported from the wind or solar electric  
 192 generation facility in the previous calendar year, including the electricity  
 193 generated on lands held in trust by the United States for a federally recognized  
 194 Indian tribe or the tribe's members; and

195 (iii) any other reasonable and necessary information required by the commission.

196 (c) A statement or report required to be filed with the commission shall be signed and  
 197 sworn to by the operator of the wind or solar electric generation facility or the  
 198 operator's designee.

199 (4) A willful false swearing as to a material fact set out in the statement or report required

- 200 by Subsection (3) is a violation of Section 76-8-504 and may result in prosecution.
- 201 (5) The tax imposed by this chapter does not apply to an interest of:
- 202 (a) the United States in the generation of wind or solar electricity or the proceeds in the
- 203 generation of wind or solar electricity;
- 204 (b) the state or a political subdivision of the state in the generation of wind or solar
- 205 electricity or the proceeds in the generation of wind or solar electricity; and
- 206 (c) an Indian or Indian tribe, as defined in Section 9-9-101, in the generation of wind or
- 207 solar electricity or the proceeds in the generation of wind or solar electricity
- 208 generated on land under the jurisdiction of the United States.
- 209 (6) If wind or solar electricity is transported outside the state:
- 210 (a) the transportation constitutes a sale; and
- 211 (b) the wind or solar electric generation facility that generates the wind or solar
- 212 electricity is subject to the tax imposed by this section.
- 213 (7) The commission shall deposit revenue from the tax imposed in this section into the
- 214 Species Protection Account in accordance with Section 23A-3-214.
- 215 (8)(a) A large-scale electric utility may not:
- 216 (i) recover from ratepayers, through rates or other charges, any amount paid for a tax
- 217 imposed under this section; or
- 218 (ii) include any amount paid for a tax imposed under this section in the large-scale
- 219 electric utility's rate base or revenue requirement.
- 220 (b) The Public Service Commission shall:
- 221 (i) enforce the requirements of this Subsection (8); and
- 222 (ii) reject any rate filing or request that violates this Subsection (8).

223 Section 8. Section **59-32-202** is enacted to read:

224 **59-32-202 (Effective 01/01/26). Tax as lien on property.**

225 The tax imposed by this chapter, together with penalties and interest, is and shall remain

226 a lien upon the wind or solar electric generation facility until the tax is paid.

227 Section 9. Section **59-32-301** is enacted to read:

228 **Part 3. Administration, Collection, and Enforcement of Tax**

229 **59-32-301 (Effective 01/01/26). Administration, collection, and enforcement of**

230 **wind or solar electric generation facility tax -- Rulemaking.**

231 (1) The commission shall administer, collect, and enforce a tax under this chapter in

232 accordance with Chapter 1, General Taxation Policies.

233 (2)(a) In case of any failure to make or file a statement or report required by this chapter,

- 234 the penalty provided in Section 59-1-401 and interest at the rate and in the manner  
 235 prescribed in Section 59-1-402 shall be charged and added to the tax.
- 236 (b) The commission shall collect an amount added under this Subsection (2) to a tax,  
 237 whether as a penalty, interest, or both, at the same time, in the same manner, and as a  
 238 part of the tax.
- 239 (3) An overpayment of a tax imposed by this chapter shall accrue interest at the rate and in  
 240 the manner prescribed in Section 59-1-402.
- 241 (4) The commission may make rules, in accordance with Title 63G, Chapter 3, Utah  
 242 Administrative Rulemaking Act, to establish the requirements for a statement or report  
 243 required under Section 59-32-201.

244 Section 10. Section **59-32-302** is enacted to read:

245 **59-32-302 (Effective 01/01/26). When taxes due -- Payment of tax -- Audit.**

- 246 (1) Except as provided in Subsection (2), the tax imposed by this chapter is due and payable  
 247 on or before June 1 of the year next succeeding the calendar year when the wind or solar  
 248 electricity is sold or transported.
- 249 (2)(a) Notwithstanding Subsection (1), the commission may, for good cause shown upon  
 250 a written application by the taxpayer, extend the time of payment of the whole or any  
 251 part of the tax for a period not to exceed six months.
- 252 (b) If the commission allows an extension under Subsection (2)(a), interest at the rate  
 253 and in the manner prescribed in Section 59-1-402 shall be charged and added to the  
 254 amount of the tax allowed the extension.
- 255 (3) If the tax imposed by Section 59-32-201 is not paid when due or is underpaid, the  
 256 taxpayer is subject to the penalty provided under Section 59-1-401.
- 257 (4) The commission may conduct an audit to determine whether a tax is owed under this  
 258 chapter.

259 Section 11. Section **59-33-101** is enacted to read:

260 **CHAPTER 33. DIRECT CURRENT TRANSMISSION TAX**

261 **Part 1. General Provisions**

262 **59-33-101 (Effective 01/01/26). Definitions.**

263 As used in this chapter:

- 264 (1) "Capacity" means the maximum amount of power that can be transferred through a  
 265 transmission line.
- 266 (2) "Direct current" means an electric current that:



- 267 (a) flows in one constant direction; and
- 268 (b) maintains a constant voltage polarity between conductors.
- 269 (3) "Direct current transmission line" means a transmission line that transmits direct current  
 270 from a point within the state.
- 271 (4) "Large-scale electric utility" means the same as that term is defined in Section 54-2-1.
- 272 (5) "Operator" means a person engaged in the business of operating a transmission line,  
 273 regardless of whether the person is:
- 274 (a) an owner;
- 275 (b) an independent contractor; or
- 276 (c) acting in a capacity similar to Subsection (5)(a) or (b) as determined by the  
 277 commission by rule made in accordance with Title 63G, Chapter 3, Utah  
 278 Administrative Rulemaking Act.
- 279 (6) "Transmission line" means an electrical line, including structures, equipment, plant, or  
 280 fixtures associated with the electrical line, operated at a nominal voltage of 34,000 volts  
 281 or above.

282 Section 12. Section **59-33-201** is enacted to read:

283 **Part 2. Imposition of Tax**

284 **59-33-201 (Effective 01/01/26). Imposition of a direct current transmission line**  
 285 **tax -- Deposit of revenue -- Effect on ratepayers.**

- 286 (1) Beginning January 1, 2026, there is levied an annual tax on an operator of a direct  
 287 current transmission line that:
- 288 (a) transmits electricity starting at a point within this state;
- 289 (b) begins the transmission of electricity on or after January 1, 2025; and
- 290 (c) has a capacity of 500 kilovolts.
- 291 (2) The tax levied under Subsection (1) is calculated by multiplying the capacity of the  
 292 direct current transmission line in kilovolts by \$10,000.
- 293 (3)(a) An operator of a direct current transmission line in the state shall file with the  
 294 commission, on or before June 1 of each year, a statement containing the information  
 295 required by Subsection (3)(b) on forms furnished by the commission.
- 296 (b) The statement required in Subsection (3)(a) shall include:
- 297 (i) the name, description, and location of the direct current transmission line; and
- 298 (ii) any other reasonable and necessary information required by the commission.
- 299 (c) A statement or report required to be filed with the commission shall be signed and  
 300 sworn to by the operator of the direct current transmission line or the operator's

301           designee.

302   (4) A willful false swearing as to a material fact set out in the statement or report required  
303       by Subsection (3) is a violation of Section 76-8-504 and may result in prosecution.

304   (5) The tax imposed by this chapter does not apply to an interest of:

305       (a) the United States in the transmission of electricity or the proceeds in the transmission  
306           of electricity;

307       (b) the state or a political subdivision of the state in the transmission of electricity or the  
308           proceeds in the transmission of electricity; and

309       (c) an Indian or Indian tribe, as defined in Section 9-9-101, in the transmission of  
310           electricity or the proceeds in the transmission of electricity generated on land under  
311           the jurisdiction of the United States.

312   (6) The commission shall deposit revenue from the tax imposed in this section into the  
313       Species Protection Account in accordance with Section 23A-3-214.

314   (7)(a) A large-scale electric utility may not:

315           (i) recover from ratepayers, through rates or other charges, any amount paid for a tax  
316               imposed under this section; or

317           (ii) include any amount paid for a tax imposed under this section in the large-scale  
318               electric utility's rate base or revenue requirement.

319   (b) The Public Service Commission shall:

320           (i) enforce the requirements of this Subsection (7); and

321           (ii) reject any rate filing or request that violates this Subsection (7).

322       Section 13. Section **59-33-202** is enacted to read:

323           **59-33-202 (Effective 01/01/26). Tax as lien on property.**

324       The tax imposed by this chapter, together with penalties and interest, is and shall remain  
325       a lien upon the direct current transmission line until the tax is paid.

326       Section 14. Section **59-33-301** is enacted to read:

327                           **Part 3. Administration, Collection, and Enforcement of Tax**

328                   **59-33-301 (Effective 01/01/26). Administration, collection, and enforcement of**  
329       **direct current transmission line tax -- Rulemaking.**

330   (1) The commission shall administer, collect, and enforce a tax under this chapter in  
331       accordance with Chapter 1, General Taxation Policies.

332   (2)(a) In case of any failure to make or file a statement or report required by this chapter,  
333       the penalty provided in Section 59-1-401 and interest at the rate and in the manner  
334       prescribed in Section 59-1-402 shall be charged and added to the tax.

335 (b) The commission shall collect an amount added under this Subsection (2) to a tax,  
336 whether as a penalty, interest, or both, at the same time, in the same manner, and as a  
337 part of the tax.

338 (3) An overpayment of a tax imposed by this chapter shall accrue interest at the rate and in  
339 the manner prescribed in Section 59-1-402.

340 (4) The commission may make rules, in accordance with Title 63G, Chapter 3, Utah  
341 Administrative Rulemaking Act, to establish the requirements for a statement or report  
342 required under Section 59-33-201.

343 Section 15. Section **59-33-302** is enacted to read:

344 **59-33-302 (Effective 01/01/26). When taxes are due -- Payment of tax -- Audit.**

345 (1) Except as provided in Subsection (2), the tax imposed by this chapter is due and payable  
346 on or before June 1 of the year next succeeding the calendar year for which the tax is  
347 imposed.

348 (2)(a) Notwithstanding Subsection (1), the commission may, for good cause shown upon  
349 a written application by the taxpayer, extend the time of payment of the whole or any  
350 part of the tax for a period not to exceed six months.

351 (b) If the commission allows an extension under Subsection (2)(a), interest at the rate  
352 and in the manner prescribed in Section 59-1-402 shall be charged and added to the  
353 amount of the tax allowed the extension.

354 (3) If the tax imposed by Section 59-33-201 is not paid when due or is underpaid, the  
355 taxpayer is subject to the penalty provided under Section 59-1-401.

356 (4) The commission may conduct an audit to determine whether a tax is owed under this  
357 chapter.

358 Section 16. **Effective Date.**

359 (1) Except as provided in Subsection (2), this bill takes effect January 1, 2026.

360 (2) The actions affecting Section 59-23-4 (**Effective 02/01/26**) take effect on February 1,  
361 2026.