## **Bridger Bolinder** proposes the following substitute bill:

# **Environmental Quality Amendments**

# 2025 GENERAL SESSION STATE OF UTAH

Chief Sponsor: Michael K. McKell

House Sponsor: Bridger Bolinder

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#### LONG TITLE

4 General Description:

This bill modifies provisions related to the licensing and taxation of radioactive waste.

#### **6 Highlighted Provisions:**

- 7 This bill:
  - defines terms;
- 9 modifies the requirements for a waste facility to renew or amend a radioactive waste
- 10 license;
- requires the State Tax Commission to deposit into an energy-related fund the portion of
- 12 new tax revenue derived from a radioactive waste facility receiving radioactive waste
- 13 from a new generator;
- reates a radioactive waste facility expansion tax on a radioactive waste facility that
- submits an application to the Division of Waste Management and Radiation Control to
- 16 construct a new radioactive waste facility or expand an existing facility;
- provides for the payment and deposit of the radioactive waste facility expansion tax;
- implements a sunset date for the radioactive waste facility expansion tax; and
  - makes technical and conforming changes.

### 20 Money Appropriated in this Bill:

21 None

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- 22 Other Special Clauses:
- This bill provides a special effective date.
- This bill provides a coordination clause.
- 25 Utah Code Sections Affected:
- 26 AMENDS:
- 27 **19-3-102** (Effective 05/07/25), as last amended by Laws of Utah 2017, Chapter 360
- 28 **19-3-105** (Effective 05/07/25), as last amended by Laws of Utah 2018, Chapter 281

- 29 **59-24-102** (Effective 07/01/25), as last amended by Laws of Utah 2003, Chapter 295
- 30 **59-24-103.5** (Effective 07/01/25), as last amended by Laws of Utah 2024, Chapter 192
- 31 **59-24-104** (Effective 07/01/25), as last amended by Laws of Utah 2019, Chapter 466
- 32 **59-24-105** (Effective 07/01/25), as last amended by Laws of Utah 2003, Chapter 295
- 63I-2-259 (Effective 05/07/25), as last amended by Laws of Utah 2024, Third Special
- 34 Session, Chapter 5
- 35 ENACTS:
- 36 **59-24-103.8** (Effective 07/01/25), Utah Code Annotated 1953
- 37 Utah Code Sections affected by Coordination Clause:

- 39 *Be it enacted by the Legislature of the state of Utah:*
- 40 Section 1. Section **19-3-102** is amended to read:
- 41 **19-3-102** (Effective 05/07/25). Definitions.
- 42 As used in this chapter:
- 43 (1) "Board" means the Waste Management and Radiation Control Board created under
- 44 Section 19-1-106.
- 45 (2)(a) "Broker" means a person who performs one or more of the following functions for
- 46 a generator:
- 47 (i) arranges for transportation of the radioactive waste;
- 48 (ii) collects or consolidates shipments of radioactive waste; or
- 49 (iii) processes radioactive waste in some manner.
- 50 (b) "Broker" does not include a carrier whose sole function is to transport the radioactive 51 waste.
- 52 (3) "Byproduct material" means the same as that term is defined in 42 U.S.C. Sec.
- 53 2014(e)(2).
- 54 (4) "Class B and class C low-level radioactive waste" means the same as that term is
- 55 defined in 10 C.F.R. Sec. 61.55.
- 56 (5) "Director" means the director of the Division of Waste Management and Radiation
- 57 Control.
- 58 (6) "Division" means the Division of Waste Management and Radiation Control, created in
- 59 Subsection 19-1-105(1)(d).
- 60 (7) "Generator" means a person who:
- 61 (a) possesses any material or component:
- (i) that contains radioactivity or is radioactively contaminated; and

| 63 | (ii) for which the person foresees no further use; and                                     |
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| 64 | (b) transfers the material or component to:  |
| 65 | (i) a commercial radioactive waste treatment or disposal facility; or                      |
| 66 | (ii) a broker.   |
| 67 | (8) "Hazardous waste corridor" means an area of land within a county that the legislative  |
| 68 | body of the county:  |
| 69 | (a) designates for the siting of a radioactive waste facility; and                         |
| 70 | (b) restricts from all residential use or development.                                     |
| 71 | [(8)] (9)(a) "High-level nuclear waste" means spent reactor fuel assemblies, dismantled    |
| 72 | nuclear reactor components, and solid and liquid wastes from fuel reprocessing and         |
| 73 | defense-related wastes.  |
| 74 | (b) "High-level nuclear waste" does not include medical or institutional wastes, naturally |
| 75 | occurring radioactive materials, or uranium mill tailings.                                 |
| 76 | [(9)] (10)(a) "Low-level radioactive waste" means waste material that contains             |
| 77 | radioactive nuclides emitting primarily beta or gamma radiation, or both, in               |
| 78 | concentrations or quantities that exceed applicable federal or state standards for         |
| 79 | unrestricted release.  |
| 80 | (b) "Low-level radioactive waste" does not include waste containing more than 100          |
| 81 | nanocuries of transuranic contaminants per gram of material, nor spent reactor fuel,       |
| 82 | nor material classified as either high-level waste or waste which is unsuited for          |
| 83 | disposal by near-surface burial under any applicable federal regulations.                  |
| 84 | [(10)] (11) "Radiation" means ionizing and nonionizing radiation, including gamma rays,    |
| 85 | X-rays, alpha and beta particles, high speed electrons, and other nuclear particles.       |
| 86 | [(11)] (12) "Radioactive" means any solid, liquid, or gas which emits radiation            |
| 87 | spontaneously from decay of unstable nuclei.   |
| 88 | [(12)] (13) "Unlicensed facility" means a structure, road, or property:                    |
| 89 | (a) adjacent to, but outside of, a licensed or permitted area; and                         |
| 90 | (b) that is not used for waste disposal or waste management.                               |
| 91 | Section 2. Section <b>19-3-105</b> is amended to read:                                     |
| 92 | 19-3-105 (Effective 05/07/25). Definitions Legislative and gubernatorial                   |
| 93 | approval required for radioactive waste license Exceptions Application for new,            |
| 94 | renewed, or amended license.   |
| 95 | (1) As used in this section:   |

(a) "Alternate feed material" has the same definition as provided in Section 59-24-102.

| 97  | (b) "Approval application" means an application by a radioactive waste facility regulated   |
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| 98  | under this chapter or Title 19, Chapter 5, Water Quality Act, for a permit, license,        |
| 99  | registration, certification, or other authorization.  |
| 100 | (c)(i) "Class A low-level radioactive waste" means:   |
| 101 | (A) radioactive waste that is classified as class A waste under 10 C.F.R. 61.55; and        |
| 102 | (B) radium-226 up to a maximum radionuclide concentration level of 10,000                   |
| 103 | picocuries per gram.  |
| 104 | (ii) "Class A low-level radioactive waste" does not include:                                |
| 105 | (A) uranium mill tailings;  |
| 106 | (B) naturally occurring radioactive materials; or   |
| 107 | (C) the following radionuclides if classified as "special nuclear material" under the       |
| 108 | Atomic Energy Act of 1954, 42 U.S.C. 2014:  |
| 109 | (I) uranium-233; and  |
| 110 | (II) uranium-235 with a radionuclide concentration level greater than the                   |
| 111 | concentration limits for specific conditions and enrichments established by                 |
| 112 | an order of the Nuclear Regulatory Commission:  |
| 113 | (Aa) to ensure criticality safety for a radioactive waste facility in the state;            |
| 114 | and   |
| 115 | (Bb) in response to a request, submitted prior to January 1, 2004, from a                   |
| 116 | radioactive waste facility in the state to the Nuclear Regulatory                           |
| 117 | Commission to amend the facility's special nuclear material exemption                       |
| 118 | order.  |
| 119 | (d)(i) "Radioactive waste facility" or "facility" means a facility that decays              |
| 120 | radioactive waste in storage, treats radioactive waste, or disposes of radioactive          |
| 121 | waste:  |
| 122 | (A) commercially for profit; or   |
| 123 | (B) generated at locations other than the radioactive waste facility.                       |
| 124 | (ii) "Radioactive waste facility" does not include a facility that receives:                |
| 125 | (A) alternate feed material for reprocessing; or  |
| 126 | (B) radioactive waste from a location in the state designated as a processing site          |
| 127 | under 42 U.S.C. 7912(f).  |
| 128 | (e) "Radioactive waste license" or "license" means a radioactive material license issued    |
| 129 | by the director to own, construct, modify, or operate a radioactive waste facility.         |
| 130 | (2) The provisions of this section are subject to the prohibition under Section 19-3-103.7. |

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- 131 (3) Subject to Subsection (8), a person may not own, construct, modify, or operate a 132 radioactive waste facility without:
- (a) having received a radioactive waste license for the facility;
- (b) meeting the requirements established by rule under Section 19-3-104;
- 135 (c) the approval of the governing body of the municipality or county responsible for local planning and zoning where the radioactive waste is or will be located; and
- 137 (d) subsequent to meeting the requirements of Subsections (3)(a) through (c), the approval of the governor and the Legislature.
- 139 (4) Subject to Subsection (8), a new radioactive waste license application, or an application 140 to renew or amend an existing radioactive waste license, is subject to the requirements 141 of Subsections (3)(b) through (d) if the application, renewal, or amendment:
- (a) specifies a different geographic site than a previously submitted application;
  - (b) would cost 50% or more of the cost of construction of the original radioactive waste facility or the modification would result in an increase in capacity or throughput of a cumulative total of 50% of the total capacity or throughput which was approved in the facility license as of January 1, 1990, or the initial approval facility license if the initial license approval is subsequent to January 1, 1990; or
    - (c) requests approval to decay radioactive waste in storage, treat radioactive waste, or dispose of radioactive waste having a higher radionuclide concentration limit than allowed, under an existing approved license held by the facility, for the specific type of waste to be decayed in storage, treated, or disposed of.
- 152 (5) The requirements of Subsection (4)(c) do not apply to an application to renew or amend 153 an existing radioactive waste license if:
  - (a) the radioactive waste facility requesting the renewal or amendment has received a license prior to January 1, 2004; and
  - (b) the application to renew or amend its license is limited to a request to approve the receipt, transfer, storage, decay in storage, treatment, or disposal of class A low-level radioactive waste.
- 159 (6) A radioactive waste facility that receives a new radioactive waste license after May 3,
  160 2004, is subject to the requirements of Subsections (3)(b) through (d) for any license
  161 application, renewal, or amendment that requests approval to decay radioactive waste in
  162 storage, treat radioactive waste, or dispose of radioactive waste not previously approved
  163 under an existing license held by the facility.
  - (7) If the board finds that approval of additional radioactive waste license applications,

| 165 | renewals, or amendments will result in inadequate oversight, monitoring, or licensure      |
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| 166 | compliance and enforcement of existing and any additional radioactive waste facilities,    |
| 167 | the board shall suspend acceptance of further applications for radioactive waste licenses. |
| 168 | The board shall report the suspension to the Legislative Management Committee.             |
| 169 | (8) The requirements of Subsections (3)(c) and (d) and Subsection 19-3-104(10) do not      |
| 170 | apply to:  |
| 171 | (a) a radioactive waste license[that is] in effect on December 31, 2006, including all     |
| 172 | amendments to the license [that have taken effect as of December 31, 2006] thereafter;     |
| 173 | (b) a license application for a facility in existence as of December 31, 2006, unless the  |
| 174 | license application includes an area beyond the facility boundary approved in the          |
| 175 | license described in Subsection (8)(a); or   |
| 176 | (c) an application to renew or amend a license described in Subsection (8)(a), [unless] if |
| 177 | the renewal or amendment includes an area[-beyond] :                                       |
| 178 | (i) within the facility boundary approved in the license described in Subsection (8)(a)[-] |
| 179 | <u>or</u>  |
| 180 | (ii) within a hazardous waste corridor.  |
| 181 | (9)(a) The director shall review an approval application to determine whether the          |
| 182 | application complies with the requirements of this chapter and the rules of the board.     |
| 183 | (b) Within 60 days after the day on which the director receives an approval application    |
| 184 | described in Subsection (10)(a)(ii) or (iii), the director shall:                          |
| 185 | (i) determine whether the application is complete and contains all the information         |
| 186 | necessary to process the application for approval; and                                     |
| 187 | (ii)(A) issue a notice of completeness to the applicant; or                                |
| 188 | (B) issue a notice of deficiency to the applicant and list the additional information      |
| 189 | necessary to complete the application.   |
| 190 | (c) The director shall review information submitted in response to a notice of deficiency  |
| 191 | within 30 days after the day on which the director receives the information.               |
| 192 | (10) The board shall make rules, in accordance with Title 63G, Chapter 3, Utah             |
| 193 | Administrative Rulemaking Act, to:   |
| 194 | (a) categorize approval applications as follows:   |
| 195 | (i) approval applications that:  |
| 196 | (A) are administrative in nature;  |
| 197 | (B) require limited scrutiny by the director; and  |
| 198 | (C) do not require public input:   |

| 199 | (ii) approval applications that:   |
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| 200 | (A) require substantial scrutiny by the director;  |
| 201 | (B) require public input; and  |
| 202 | (C) are not described in Subsection (10)(a)(iii); and                                    |
| 203 | (iii) approval applications for:   |
| 204 | (A) the granting or renewal of a radioactive waste license;                              |
| 205 | (B) the granting or renewal of a groundwater permit issued by the director for a         |
| 206 | radioactive waste facility;  |
| 207 | (C) an amendment to a radioactive waste license, or a groundwater permit, that           |
| 208 | allows the design and approval of a new disposal cell;                                   |
| 209 | (D) an amendment to a radioactive waste license or groundwater discharge permit          |
| 210 | for a radioactive waste facility to eliminate groundwater monitoring; and                |
| 211 | (E) a radioactive waste facility closure plan;   |
| 212 | (b) provide time periods for the director to review, and approve or deny, an application |
| 213 | described in Subsection (10)(a) as follows:  |
| 214 | (i) for applications categorized under Subsection (10)(a)(i), within 30 days after the   |
| 215 | day on which the director receives the application; and                                  |
| 216 | (ii) for applications categorized under Subsection (10)(a)(ii), within 180 days after    |
| 217 | the day on which the director receives the application;                                  |
| 218 | (iii) for applications categorized under Subsection (10)(a)(iii), as follows:            |
| 219 | (A) for a new radioactive waste license, within 540 days after the day on which          |
| 220 | the director receives the application;   |
| 221 | (B) for a new groundwater permit issued by the director for a radioactive waste          |
| 222 | facility consistent with the provisions of Title 19, Chapter 5, Water Quality Act,       |
| 223 | within 540 days after the day on which the director receives the application;            |
| 224 | (C) for a radioactive waste license renewal, within 365 days after the day on            |
| 225 | which the director receives the application;   |
| 226 | (D) for a groundwater permit renewal issued by the director for a radioactive            |
| 227 | waste facility, within 365 days after the day on which the director receives the         |
| 228 | application;   |
| 229 | (E) for an amendment to a radioactive waste license, or a groundwater permit, that       |
| 230 | allows the design and approval of a new disposal cell, within 365 days after the         |
| 231 | day on which the director receives the application;                                      |
| 232 | (F) for an amendment to a radioactive waste license, or a groundwater discharge          |

| 233 | permit, for a radioactive waste facility to eliminate groundwater monitoring,                 |
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| 234 | within 365 days after the day on which the director receives the application; and             |
| 235 | (G) for a radioactive waste facility closure plan, within 365 days after the day on           |
| 236 | which the director receives the application;  |
| 237 | (c) toll the time periods described in Subsection (10)(b):                                    |
| 238 | (i) while an owner or operator of a facility responds to the director's request for           |
| 239 | information;  |
| 240 | (ii) during a public comment period; or   |
| 241 | (iii) while the federal government reviews the application; and                               |
| 242 | (d) require the director to prepare a detailed written explanation of the basis for the       |
| 243 | director's approval or denial of an approval application.                                     |
| 244 | Section 3. Section <b>59-24-102</b> is amended to read:                                       |
| 245 | 59-24-102 (Effective 07/01/25). Definitions.  |
| 246 | As used in this chapter:  |
| 247 | (1)(a) "Alternate feed material" means a natural or native material:                          |
| 248 | (i) mined for the extraction of its constituents or other matter from which source            |
| 249 | material may be extracted in a licensed uranium or thorium mill; and                          |
| 250 | (ii) may be reprocessed for its source material content.                                      |
| 251 | (b) "Alternate feed material" does not include:   |
| 252 | (i) material containing hazardous waste listed under 40 C.F.R. Part 261, Subpart D;           |
| 253 | (ii) natural or unprocessed ore; or   |
| 254 | (iii) naturally occurring radioactive materials containing greater than 15 picocuries         |
| 255 | per gram of radium-226.   |
| 256 | (2) "Byproduct material" is as defined in 42 U.S.C. Sec. 2014(e)(2).                          |
| 257 | (3) "Class A low-level radioactive waste" means radioactive waste that is classified as class |
| 258 | A waste under 10 C.F.R. 61.55.  |
| 259 | (4) "Containerized class A waste" means class A low-level radioactive waste that is placed    |
| 260 | in the portion of a radioactive waste facility that is licensed to receive containerized      |
| 261 | class A waste.  |
| 262 | (5)(a) "Generator" means the same as that term is defined in Section 19-3-102.                |
| 263 | (b) "Generator" includes an affiliate, subsidiary, or successor of the generator.             |
| 264 | [(5)] (6)(a) "Gross receipts" means all consideration an owner or operator of a               |
| 265 | radioactive waste facility receives for the disposal of radioactive waste in the state,       |
| 266 | without any deduction or expense paid or accrued related to the disposal of the               |

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| 267 | radioactive waste.   |
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| 268 | (b) "Gross receipts" do not include fees collected under Section 19-3-106 or any other         |
| 269 | taxes collected for a state or federal governmental entity.                                    |
| 270 | [ <del>(6)</del> ] <u>(7)</u> (a) "Processed class A waste" means waste that:                  |
| 271 | (i) is class A low-level radioactive waste; and  |
| 272 | (ii) has been concentrated by a processor.   |
| 273 | (b) "Processed class A waste" does not include containerized class A waste.                    |
| 274 | [(7)] (8) "Radioactive waste" means:   |
| 275 | (a) alternate feed material;   |
| 276 | (b) byproduct material;  |
| 277 | (c) containerized class A waste;   |
| 278 | (d) processed class A waste; or  |
| 279 | (e) uncontainerized, unprocessed class A waste.  |
| 280 | [(8)] (9) "Radioactive waste facility" or "facility" means:                                    |
| 281 | (a) a facility licensed under Section 19-3-105; or   |
| 282 | (b) a uranium mill licensed under 10 C.F.R. Part 40, Domestic Licensing of Source              |
| 283 | Material.  |
| 284 | [(9)] (10)(a) "Uncontainerized, unprocessed class A waste" means class A low-level             |
| 285 | radioactive waste that:  |
| 286 | (i) is neither containerized class A waste, nor processed class A waste; and                   |
| 287 | (ii) must be disposed of under rules of the Nuclear Regulatory Commission in a                 |
| 288 | licensed low-level radioactive waste disposal facility.  |
| 289 | (b) "Uncontainerized, unprocessed class A waste" does not include alternate feed               |
| 290 | material.  |
| 291 | Section 4. Section <b>59-24-103.5</b> is amended to read:                                      |
| 292 | 59-24-103.5 (Effective 07/01/25). Radioactive waste disposal, processing, and                  |
| 293 | recycling facility tax.  |
| 294 | (1) [On and after July 1, 2003, there] There is imposed a tax on a radioactive waste facility, |
| 295 | or a processing or recycling facility, as provided in this chapter.                            |
| 296 | (2) [The] Except as provided in Subsection (3), the tax is equal to the sum of the following   |
| 297 | amounts:   |
| 298 | (a) 12% of the gross receipts of a radioactive waste facility derived from the disposal of     |

(b) 10% of the gross receipts of a radioactive waste facility derived from the disposal of

containerized class A waste;

| 301 | processed class A waste;                              |   |
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| 302 | (c) except as provided in Subsection (2)(e), 5% of t  | he gross receipts of a radioactive      |
| 303 | waste facility derived from the disposal of unco      | ntainerized, unprocessed class A        |
| 304 | waste from a governmental entity or an agent of       | f a governmental entity:                |
| 305 | (i) pursuant to a contract entered into on or after   | er April 30, 2001;                      |
| 306 | (ii) pursuant to a contract substantially modifie     | d on or after April 30, 2001;           |
| 307 | (iii) pursuant to a contract renewed or extended      | on or after April 30, 2001; or          |
| 308 | (iv) not pursuant to a contract;                      |   |
| 309 | (d) except as provided in Subsection (2)(e), 5% of t  | he gross receipts of a radioactive      |
| 310 | waste facility derived from the disposal of unco      | ntainerized, unprocessed class A        |
| 311 | waste received by the facility from an entity oth     | er than a governmental entity or an     |
| 312 | agent of a governmental entity;                       |   |
| 313 | (e) .5% of the gross receipts of a radioactive waste  | facility derived from the disposal of   |
| 314 | uncontainerized, unprocessed class A waste rece       | eived by the facility if the            |
| 315 | uncontainerized, unprocessed class A waste doe        | es not exceed 10% of the radioactive    |
| 316 | concentration limit for class A waste as defined      | in 10 C.F.R. Sec. 61.55;                |
| 317 | (f) 5% of the gross receipts of a radioactive waste f | acility derived from the disposal of    |
| 318 | mixed waste, other than the mixed waste describ       | bed in Subsection (2)(g), received      |
| 319 | from:   |   |
| 320 | (i) an entity other than a governmental entity or     | r an agent of a governmental entity; or |
| 321 | (ii) a governmental entity or an agent of a gove      | rnmental entity:                        |
| 322 | (A) pursuant to a contract entered into on o          | or after April 30, 2005;                |
| 323 | (B) pursuant to a contract substantially mod          | dified on or after April 30, 2005;      |
| 324 | (C) pursuant to a contract renewed or exter           | nded on or after April 30, 2005; or     |
| 325 | (D) not pursuant to a contract;                       |   |
| 326 | (g) 10% of the gross receipts of a radioactive waste  | facility derived from the disposal of   |
| 327 | mixed waste:  |   |
| 328 | (i)(A) received from an entity other than a gove      | ernmental entity or an agent of a       |
| 329 | governmental entity; or                               |   |
| 330 | (B) received from a governmental entity or            | an agent of a governmental entity:      |
| 331 | (I) pursuant to a contract entered into o             | on or after April 30, 2005;             |
| 332 | (II) pursuant to a contract substantially             | modified on or after April 30, 2005;    |
| 333 | (III) pursuant to a contract renewed or               | extended on or after April 30, 2005; or |
| 334 | (IV) not pursuant to a contract; and                  |   |

| 335 | (ii) that contains a higher radionuclide concentration level than the mixed waste            |
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| 336 | received by any radioactive waste facility in the state before April 1, 2004;                |
| 337 | (h) 10 cents per cubic foot of alternate feed material received at a radioactive waste       |
| 338 | facility for disposal or reprocessing; and   |
| 339 | (i) 10 cents per cubic foot of byproduct material received at a radioactive waste facility   |
| 340 | for disposal.  |
| 341 | (3) The tax is equal to 16.67% of the gross receipts of a radioactive waste facility derived |
| 342 | from the disposal of radioactive waste received from a generator that ships to the           |
| 343 | radioactive waste facility for the first time between June 30, 2025, and June 30, 2028.      |
| 344 | [(3)] (4) For purposes of the tax imposed by this section, a fraction of a cubic foot is     |
| 345 | considered to be a full cubic foot.  |
| 346 | [(4)] (5) Except as provided in Subsections (2)(f) and (g), the tax imposed by this section  |
| 347 | does not apply to radioactive waste containing material classified as hazardous waste        |
| 348 | under 40 C.F.R. Part 261.  |
| 349 | Section 5. Section <b>59-24-103.8</b> is enacted to read:                                    |
| 350 | 59-24-103.8 (Effective 07/01/25). Radioactive waste facility expansion tax                   |
| 351 | Payment Deposit of tax revenue.  |
| 352 | (1) As used in this section:   |
| 353 | (a) "Division" means the Division of Waste Management and Radiation Control created          |
| 354 | <u>in Section 19-1-105.</u>  |
| 355 | (b) "New licensed waste disposal volume" means the increased radioactive waste               |
| 356 | disposal volume capacity that a radioactive waste facility requests for approval by the      |
| 357 | division in a radioactive waste facility application.  |
| 358 | (c) "Radioactive waste facility application" means an application for a new radioactive      |
| 359 | waste facility, or an amendment to an existing radioactive waste facility, under             |
| 360 | Section 19-3-105 that requests authorization to construct a new radioactive waste            |
| 361 | facility or expand the geographic site covered by an existing radioactive waste              |
| 362 | facility.  |
| 363 | (2) There is imposed a tax on a radioactive waste facility that submits a new radioactive    |
| 364 | waste facility application to the division on or before December 31, 2025.                   |
| 365 | (3) The tax imposed by this section is equal to \$3.45 per cubic yard of new licensed waste  |
| 366 | disposal volume, up to and not exceeding 8,700,000 cubic yards of new licensed waste         |
| 367 | disposal volume for a radioactive waste facility.  |
| 368 | (4) The tax imposed by this section shall be paid no later than 60 days after the day on     |

- which the radioactive waste facility submits a radioactive waste facility application to the division.
- 371 (5) The commission shall deposit the tax revenue collected under this section into the Utah
  372 Energy Research Fund created in Section 79-6-1002.
- 373 (6) Nothing in this section limits the ability of the director of the division to approve a
- 374 <u>radioactive waste facility application exceeding the maximum new licensed waste</u>
- disposal volume described in Subsection (3).
- Section 6. Section **59-24-104** is amended to read:
- 377 **59-24-104** (Effective 07/01/25). Payment of tax.
- 378 (1) The tax imposed by Section 59-24-103.5 shall be paid by [the owner or operator of ]a 379 radioactive waste facility that receives radioactive waste for disposal or reprocessing.
- 380 (2) The payment shall be accompanied by the form prescribed by the commission.
- 381 (3) [The | Except as otherwise provided in this chapter, the payment shall be paid quarterly
- on or before the last day of the month next succeeding each calendar quarterly period.
- Section 7. Section **59-24-105** is amended to read:
- 384 **59-24-105** (Effective 07/01/25). Deposit of tax revenue.
- 385 (1) [ The] Except as provided in Subsections (2) and 59-24-103.8(5), the commission
- shall deposit the tax revenue collected under this chapter into the Uniform School Fund.
- 387 (2)(a) The commission shall deposit tax revenue collected under Subsection
- 59-24-103.5(3) into the Utah Energy Research Fund created in Section 79-6-1002.
- 389 (b) The commission may require a radioactive waste facility to share data related to
- radioactive waste delivered by a generator to the radioactive waste facility for the
- purposes of calculating the deposit of tax revenue as described in Subsection (2)(a).
- 392 Section 8. Section **63I-2-259** is amended to read:
- 393 **63I-2-259** (Effective 05/07/25). Repeal dates: Title 59.
- 394 (1) Subsection 59-7-610(8), regarding claiming a tax credit in the same taxable year as the
- targeted business income tax credit, is repealed December 31, 2024.
- 396 (2) Subsection 59-7-614.10(5), regarding claiming a tax credit in the same taxable year as
- the targeted business income tax credit, is repealed December 31, 2024.
- 398 (3) Section 59-7-624, Targeted business income tax credit, is repealed December 31, 2024.
- 399 (4) Subsection 59-10-210(2)(b)(vi), regarding Section 59-10-1112, is repealed December 400 31, 2024.
- 401 (5) Subsection 59-10-1007(8), regarding claiming a tax credit in the same taxable year as
- the targeted business income tax credit, is repealed December 31, 2024.

- 403 (6) Subsection 59-10-1037(5), regarding claiming a tax credit in the same taxable year as
- the targeted business income tax credit, is repealed December 31, 2024.
- 405 (7) Section 59-10-1112, Targeted business income tax credit, is repealed December 31,
- 406 2024.
- 407 (8) Section 59-24-103.8, Radioactive waste facility expansion tax -- Payment -- Deposit of
- 408 tax revenue, is repealed July 1, 2026.
- 409 Section 9. **Effective Date.**
- 410 (1) Except as provided in Subsection (2), this bill takes effect July 1, 2025.
- 411 (2) The actions affecting the following sections take effect on May 7, 2025:
- 412 (a) Section 19-3-102 (Effective 05/07/25);
- 413 (b) Section 19-3-105 (Effective 05/07/25); and
- 414 (c) Section 63I-2-259 (Effective 05/07/25).
- 415 Section 10. **Coordinating S.B. 216 with H.B. 249.**
- 416 If S.B. 216, Environmental Quality Amendments, and H.B. 249, Nuclear Power
- Amendments, both pass and become law, the Legislature intends that, on July 1, 2025:
- 418 (1) Subsection 59-24-103.8(5), enacted in S.B. 216, be amended to read:
- 419 "(5) The commission shall deposit the tax revenue collected under this section into the
- 420 Electrical Energy Development Investment Fund created in Section 79-6-1105.";
- 421 (2) Subsection 59-24-105(2)(a), enacted in S.B. 216, be amended to read:
- 422 "(2)(a) The commission shall deposit tax revenue collected under Subsection
- 423 59-24-103.5(3) into the Electrical Energy Development Investment Fund created in Section
- 424 79-6-1105.";
- 425 (3) Subsection 79-6-1105(2), enacted in H.B. 249, be amended to read:
- 426 "(2) The fund consists of:
- 427 (a) property tax differential revenue collected under Section 79-6-1104;
- 428 (b) revenue from the radioactive waste facility expansion tax collected under Section
- 429 59-24-103.8; and
- 430 (c) revenue from a tax on new generators of radioactive waste as described in Subsection
- 431 <u>59-24-103.5(3)."</u>; and
- 432 (4) Section 79-6-1106, enacted in H.B. 249, be amended to read:
- 433 "(1) The council may use fund money to:
- 434 (a) facilitate electrical energy infrastructure development within the state, including:
- 435 (i) transmission and distribution lines;
- 436 (ii) pipeline development;

| 437 | (iii) energy storage facilities;  |
|-----|---|
| 438 | (iv) generation facilities;   |
| 439 | (v) related infrastructure; and   |
| 440 | (vi) to fund research, site selection, permitting, public outreach and other activities       |
| 441 | related to the development of nuclear energy;   |
| 442 | (b) provide matching funds for federal energy development grants;                             |
| 443 | (c) support energy workforce development programs;  |
| 444 | (d) provide incentives for electrical energy development projects; and                        |
| 445 | (e) pay for administrative expenses related to the council's duties.                          |
| 446 | (2) Fund money derived from the radioactive waste facility expansion tax revenue collected    |
| 447 | under Section 59-24-103.8 is prioritized for activities related to the development of nuclear |
| 448 | energy.".   |