

HB0323S02 compared with HB0323S01

~~{Omitted text}~~ shows text that was in HB0323S01 but was omitted in HB0323S02
inserted text shows text that was not in HB0323S01 but was inserted into HB0323S02

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

1

Solar Panel Disposal Amendments
2026 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Colin W. Jack
Senate Sponsor: Scott D. Sandall



2

3 **LONG TITLE**

4 **General Description:**

5 This bill creates a study and a program for the testing and disposal of solar panel waste.

6 **Highlighted Provisions:**

7 This bill:

- 8 ▶ defines terms;
- 9 ▶ mandates disclosure language by a solar retailer regarding state requirements for the testing and disposal of a solar panel;
- 11 ▶ authorizes the Waste Management and Radiation Control Board to make rules, beginning on July 1, 2028, for the testing and disposal of solar panel waste;
- 13 ▶ creates the Solar Panel Waste Restricted Account;
- 14 ▶ imposes an assessment on renewable energy parent entities to be deposited into the Solar Panel Waste Restricted Account;
- 16 ▶ imposes a distributed generation fee on small-scale solar entities;
- 17 ▶ provides for the Division of Waste Management and Radiation Control (division) to require an owner or operator of a solar panel, beginning on July 1, 2028, to:

HB0323S01

HB0323S01 compared with HB0323S02

- 19 • complete a hazardous waste analysis on the solar panel before disposal; and
20 • dispose of hazardous solar panel waste at a solar panel waste disposal site or solar panel
waste recycling facility;
- 22 ▸ allows an operator of a landfill to submit an application to register with the division as a solar
panel waste disposal site;
- 24 ▸ establishes that the director of the division may enforce the solar panel waste requirements by
bringing a civil action in a court;
- 26 ▸ requires the division to report annually to two legislative committees;
- 27 ▸ requires the division to complete a study on solar panel recycling in the state and report the
findings and recommendations to two legislative committees; {and}
- 29 ▸ clarifies that the energy project assessment ends on December 31, 2027; and
29 ▸ makes technical and conforming changes.

31 Money Appropriated in this Bill:

32 None

33 Other Special Clauses:

34 None

35 Utah Code Sections Affected:

36 AMENDS:

37 **13-52-202** , as last amended by Laws of Utah 2025, Chapter 181

38 **19-1-105** , as last amended by Laws of Utah 2025, Chapter 14

39 **63I-2-279** , as last amended by Laws of Utah 2025, Chapter 258

40 **79-6-1402 , as enacted by Laws of Utah 2025, Chapters 146, 258**

41 **79-6-1403** , as enacted by Laws of Utah 2025, Chapters 146, 258

42 ENACTS:

43 **19-6-1301** , Utah Code Annotated 1953

44 **19-6-1302** , Utah Code Annotated 1953

45 **19-6-1303** , Utah Code Annotated 1953

46 **19-6-1304** , Utah Code Annotated 1953

47 **19-6-1305** , Utah Code Annotated 1953

48 **19-6-1306** , Utah Code Annotated 1953

49 **19-6-1307** , Utah Code Annotated 1953

HB0323S01 compared with HB0323S02

50 **19-6-1308** , Utah Code Annotated 1953
51 **19-6-1309** , Utah Code Annotated 1953
52 **79-6-1402.5** , Utah Code Annotated 1953

53

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

55 Section 1. Section **13-52-202** is amended to read:

56 **13-52-202. Contents of disclosure statement for any solar agreement.**

If a solar retailer is proposing to enter any solar agreement with a potential customer, the disclosure statement required in Subsection 13-52-201(1) shall include:

- 57 (1) a statement indicating that operations or maintenance services are not included as part of the solar
agreement, if those services are not included as part of the solar agreement;
- 59 (2) if the solar retailer provides any written estimate of the savings the potential customer is projected to
realize from the residential solar energy system:
- 61 (a)
- (i) the estimated projected savings over the life of the solar agreement; and
- 62 (ii) at the discretion of the solar retailer, the estimated projected savings over any longer period not to
exceed the anticipated 20-year useful life of the residential solar energy system;
- 65 (b) any material assumptions used to calculate estimated projected savings and the source of those
assumptions, including:
- 67 (i) if an annual electricity rate increase is assumed, the rate of the assumed increase, which may not be
greater than 3%, and the solar retailer's basis for the assumption of the rate increase;
- 70 (ii) the potential customer's eligibility for or receipt of tax credits or other governmental or utility
incentives;
- 72 (iii) residential solar energy system production data, including production degradation;
- 74 (iv) the residential solar energy system's eligibility for interconnection under any net metering or similar
program;
- 76 (v) electrical usage and the residential solar energy system's designed offset of the electrical usage;
- 78 (vi) historical utility costs paid by the potential customer;
- 79 (vii) any rate escalation affecting a payment between the potential customer and the solar retailer; and

81

HB0323S01 compared with HB0323S02

(viii) the costs associated with replacing equipment making up part of the residential solar energy system or, if those costs are not assumed, a statement indicating that those costs are not assumed; and

84 (c) three separate statements in capital letters in close proximity to any written estimate of projected savings, with substantially the following form and content:

86 (i) "THIS IS AN ESTIMATE. UTILITY RATES MAY GO UP OR DOWN AND ACTUAL SAVINGS, IF ANY, MAY VARY. HISTORICAL DATA ARE NOT NECESSARILY REPRESENTATIVE OF FUTURE RESULTS. FOR FURTHER INFORMATION REGARDING RATES, CONTACT YOUR LOCAL UTILITY OR THE STATE PUBLIC SERVICE COMMISSION.";

91 (ii) "ESTIMATES OF ENERGY PRODUCTION GENERATED BY A RESIDENTIAL SOLAR ENERGY SYSTEM MAY VARY. THE RESIDENTIAL SOLAR ENERGY SYSTEM MAY PRODUCE MORE OR LESS THAN THE ESTIMATED ENERGY PRODUCTION."; and

95 (iii) "TAX AND OTHER FEDERAL, STATE, AND LOCAL INCENTIVES VARY AS TO REFUNDABILITY AND ARE SUBJECT TO CHANGE OR TERMINATION BY LEGISLATIVE OR REGULATORY ACTION, WHICH MAY IMPACT SAVINGS ESTIMATES. CONSULT A TAX PROFESSIONAL FOR MORE INFORMATION.";

100 (3) a notice stating: "Legislative or regulatory action may affect or eliminate your ability to sell or get credit for any excess power generated by the solar energy system, and may affect the price or value of that power.";

103 (4) the notice described in Subsection 13-11-4(2)(m) or Subsection 13-26-5(2)(a), if applicable;

105 (5) a statement describing the solar energy system and indicating the solar energy system design assumptions, including the make and model of the solar panels and inverters, solar energy system size, positioning of the panels on the customer's property, estimated first-year energy production, and estimated annual energy production degradation, including the overall percentage degradation over the term of the solar agreement or, at the solar retailer's option, over the estimated useful life of the solar energy system;

111 (6) a description of any warranty, representation, or guarantee of energy production of the solar energy system;

113 (7) the approximate start and completion dates for the installation of the solar energy system;

115

HB0323S01 compared with HB0323S02

- (8) the statement: "The solar retailer may not begin installation of the system until at least four business days after the day on which the solar retailer and customer enter into a contract.";
- 118 (9)
- (a) a statement indicating whether the solar retailer may transfer any warranty or maintenance obligations related to the solar energy system to a third party; and
- 120 (b) if the solar retailer may transfer any warranty or maintenance obligations related to the solar energy system, the statement: "The maintenance and repair obligations under your contract may be assigned or transferred without your consent to a third party who will be bound to all the terms of the contract. If a transfer occurs, you will be notified of any change to the address, email address, or phone number to use for questions or payments or to request solar energy system maintenance or repair.";
- 126 (10) if the solar retailer will not obtain customer approval to connect the solar energy system to the customer's utility, a statement to that effect and a description of what the customer [~~must~~] shall do to interconnect the solar energy system to the utility;
- 129 (11) a description of any roof penetration warranty or other warranty that the solar retailer provides the customer or a statement, in bold capital letters, that the solar retailer does not provide any warranty;
- 132 (12) a statement indicating whether the solar retailer will make a fixture filing or other notice in the county real property records covering the solar energy system, including a Notice of Independently Owned Solar Energy System, and any fees or other costs associated with the filing that the solar retailer may charge the customer;
- 136 (13) a statement in capital letters with the following form and content: "NO EMPLOYEE OR REPRESENTATIVE OF [name of solar retailer] IS AUTHORIZED TO MAKE ANY PROMISE TO YOU THAT IS NOT CONTAINED IN THIS DISCLOSURE STATEMENT CONCERNING COST SAVINGS, TAX BENEFITS, OR GOVERNMENT OR UTILITY INCENTIVES. YOU SHOULD NOT RELY UPON ANY PROMISE OR ESTIMATE THAT IS NOT INCLUDED IN THIS DISCLOSURE STATEMENT.";
- 143 (14) a statement in capital letters with substantially the following form and content: "[name of solar retailer] IS NOT AFFILIATED WITH ANY UTILITY COMPANY OR GOVERNMENT AGENCY. NO EMPLOYEE OR REPRESENTATIVE OF [name of solar retailer] IS AUTHORIZED TO CLAIM AFFILIATION WITH A UTILITY COMPANY OR GOVERNMENT AGENCY.";

HB0323S01 compared with HB0323S02

- 148 (15) a statement with the name and contact information of the person that will perform the installation;
- 150 (16) a statement that the state may require the potential customer, at full cost to the potential customer,
to:
- 152 (a) test a residential solar energy system for a hazardous substance before disposal; and
- 153 (b) dispose of a residential solar energy system in accordance with state law or risk a civil penalty up to
\$10,000 per day for each day of violation;
- 155 [~~16~~] (17) a notice that the solar retailer may not sell the contract to another solar company without
express customer approval;
- 157 [~~17~~] (18) a conspicuous list of:
- 158 (a) finance fees, including those not charged directly to the customer; and
- 159 (b) solar energy system operation and maintenance that the customer is obligated to perform to comply
with the terms of the guarantee of the minimum energy production; and
- 162 [~~18~~] (19) any additional information, statement, or disclosure the solar retailer considers appropriate,
as long as the additional information, statement, or disclosure does not have the purpose or effect of
obscuring the disclosures required under this part.
- 167 Section 2. Section **19-1-105** is amended to read:
- 168 **19-1-105. Divisions of department -- Control by division directors.**
- 167 (1) The following divisions are created within the department:
- 168 (a) the Division of Air Quality, to administer Chapter 2, Air Conservation Act;
- 169 (b) the Division of Drinking Water, to administer Chapter 4, Safe Drinking Water Act;
- 170 (c) the Division of Environmental Response and Remediation, to administer:
- 171 (i) Chapter 6, Part 3, Hazardous Substances Mitigation Act; and
- 172 (ii) Chapter 6, Part 4, Petroleum Storage Tank Act;
- 173 (d) the Division of Waste Management and Radiation Control, to administer:
- 174 (i) Chapter 3, Radiation Control Act;
- 175 (ii) Chapter 6, Part 1, Solid and Hazardous Waste Act;
- 176 (iii) Chapter 6, Part 2, Hazardous Waste Facility Siting Act;
- 177 (iv) Chapter 6, Part 5, Solid Waste Management Act;
- 178 (v) Chapter 6, Part 6, Lead Acid Battery Disposal;
- 179 (vi) Chapter 6, Part 7, Used Oil Management Act;
- 180 (vii) Chapter 6, Part 8, Waste Tire Recycling Act;

HB0323S01 compared with HB0323S02

- 181 (viii) Chapter 6, Part 10, Mercury Switch Removal Act;
- 182 (ix) Chapter 6, Part 11, Industrial Byproduct Reuse;[-and]
- 183 (x) Chapter 6, Part 12, Disposal of Electronic Waste Program; and
- 184 (xi) Chapter 6, Part 13, Testing and Disposal of Solar Panel Waste; and
- 185 (e) the Division of Water Quality, to administer Chapter 5, Water Quality Act.
- 186 (2) Each division is under the immediate direction and control of a division director appointed by the
executive director.
- 188 (3)
- (a) A division director shall possess the administrative skills and training necessary to perform the
duties of division director.
- 190 (b) A division director shall hold one of the following degrees from an accredited college or university:
- 192 (i) a four-year degree in physical or biological science or engineering;
- 193 (ii) a related degree; or
- 194 (iii) a degree in law.
- 195 (4) The executive director may remove a division director at will.
- 196 (5) A division director shall serve as the executive secretary to the policymaking board, created in
Section 19-1-106, that has rulemaking authority over the division director's division.
- 201 Section 3. Section 3 is enacted to read:
- 202 **19-6-1301. Definitions.**
13. Testing and Disposal of Solar Panel Waste
- As used in this part:
- 203 (1) "Account" means the Solar Panel Waste Restricted Account created in Section 19-6-1303.
- 205 (2) "Board" means the Waste Management and Radiation Control Board created in Section 19-1-106.
- 207 (3) "Hazardous solar panel waste" means solar panel waste that is hazardous waste in accordance with
40 C.F.R. Sec. 261.3.
- 209 (4) "Hazardous waste analysis" means a test to determine whether solar panel waste is hazardous solar
panel waste that is:
- 211 (a) approved by the board; and
- 212 (b) consistent with 40 C.F.R. Part 261, Identification and Listing of Hazardous Waste.
- 213 (5) "Landfill" means a solid waste treatment, storage, or disposal facility.
- 214 (6) "Nameplate capacity" means the same as that term is defined in Section 79-6-1101.

HB0323S01 compared with HB0323S02

- 215 (7) "Small-scale solar entity" means the seller of a solar energy system with a nameplate capacity of
less than 20 megawatts.
- 217 (8) "Solar panel" means a device that is:
- 218 (a) rated to generate at least 200 watts of electric energy from solar energy; and
- 219 (b) designed for long-term residential, commercial, or utility-scale installation.
- 220 (9) "Solar panel installer" means a person that installs a solar panel for:
- 221 (a) residential use; or
- 222 (b) commercial use.
- 223 (10) "Solar panel waste" means a solar panel that is discarded or rejected as being spent, useless,
worthless, or in excess of the solar panel owner's or operator's needs at the time of discard or
rejection.
- 226 (11) "Solar panel waste disposal site" means a landfill or other disposal site that the director has
approved for hazardous solar panel waste in accordance with Section 19-6-1306.
- 228 (12) "Utility-scale solar facility" means a commercial facility that:
- 229 (a) has a capacity to generate electricity from solar energy;
- 230 (b) has not reached the end of the facility's operational life; and
- 231 (c) uses solar equipment with a nameplate capacity of at least 20 megawatts.
- 234 Section 4. Section 4 is enacted to read:
- 235 **19-6-1302. Powers and duties of board and director -- Rulemaking.**
- 234 (1) Except as otherwise provided in this chapter, the board shall make rules, beginning on July 1, 2028:
- 236 (a) to provide for:
- 237 (i) the appropriate method to perform a hazardous waste analysis of a solar panel described in Section
19-6-1305;
- 239 (ii) identification of hazardous solar panel waste;
- 240 (iii) the disposal of hazardous solar panel waste consistent with this part; and
- 241 (iv) registration of a solar panel waste disposal site operator; and
- 242 (b) in accordance with:
- 243 (i) an applicable federal requirement established by federal law; and
- 244 (ii) Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- 245 (2)

HB0323S01 compared with HB0323S02

- (a) The director shall administer the requirements for testing and disposal of solar panel waste established under this part.
- 247 (b) To administer the requirements of this part, the director may:
- 248 (i) hire and employ division personnel;
- 249 (ii) advise, consult, and cooperate with a state agency, federal agency, or other person;
- 250 (iii) enforce a rule made by the board and any requirement of this part by issuing notices and orders;
- 252 (iv) under the direction of the executive director, represent the state in matters pertaining to interstate solar panel waste management and control, including entering into interstate compacts and other similar agreements; and
- 255 (v) require an owner or operator of solar panel waste to:
- 256 (A) provide information or a record relating to a solar panel and solar panel equipment; and
- 258 (B) complete a hazardous waste analysis for solar panel waste in accordance with Section 19-6-1305.
- 262 Section 5. Section 5 is enacted to read:
- 263 **19-6-1303. Solar Panel Waste Restricted Account -- Sources of funding -- Fund purpose.**
- 263 (1) There is created in the General Fund a restricted account known as the Solar Panel Waste Restricted Account.
- 265 (2) The sources of money for the account include:
- 266 (a) appropriations from the Legislature;
- 267 (b) revenue from a fee described in Section 19-6-1304;
- 268 (c) revenue from the recycling study assessment described in Section 79-6-1402.5;
- 269 (d) a penalty or fine imposed under this part;
- 270 (e) a voluntary contribution received for the cleanup or disposal of solar panel waste; and
- 271 (f) interest earned on money in the account.
- 272 (3) The director may expend money from the account to:
- 273 (a) assist or promote a program for:
- 274 (i) recycling solar panel waste;
- 275 (ii) safely disposing of solar panel waste; or
- 276 (iii) providing a hazardous waste analysis of a solar panel consistent with Section 19-6-1305;
- 278 (b) pay the division's administrative costs in enforcing this part; and
- 279 (c) reimburse the division for the costs of conducting the study on solar panel recycling described in Section 19-6-1309.

HB0323S01 compared with HB0323S02

283 Section 6. Section 6 is enacted to read:

284 **19-6-1304. Distributed generation fee -- Deposit of revenue.**

283 (1) The division shall impose a fee on a small-scale solar entity installed on or after January 1, 2026, in an amount of:

285 (a) for a small-scale solar entity of 2 megawatts or less, \$10 for each installed system; or

286 (b) for a small-scale solar entity between 2 megawatts and 20 megawatts, \$500 for each installed system.

288 (2) The division may collect the fee described in Subsection (1):

289 (a) no more than one time in calendar year 2026; and

290 (b) no more than one time in calendar year 2027.

291 (3) The division shall deposit the revenue collected from the fee under this section:

292 (a) into the account described in Section 19-6-1303; and

293 (b) for the costs of conducting the study on solar panel recycling described in Section 19-6-1309.

295 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the division may make rules for the collection of fees under this section.

299 Section 7. Section 7 is enacted to read:

300 **19-6-1305. Hazardous waste analysis -- Records maintained by landfills, disposal sites, and recycling facilities.**

300 (1) Beginning on July 1, 2028, the division may require an owner or operator of a solar panel to complete, or cause to be completed, a hazardous waste analysis on a representative sample of the solar panel, if the solar panel:

303 (a) is damaged beyond salvaging or repurposing; or

304 (b) will be disposed of in a landfill.

305 (2) If the results of a hazardous waste analysis indicate that a solar panel is hazardous solar panel waste, an owner or operator of the solar panel shall dispose of the solar panel in accordance with the requirements of this chapter and board rule.

308 (3) A landfill, solar panel waste disposal site, or solar panel waste recycling facility shall:

309 (a) maintain all records related to solar panel waste treated, stored, or disposed of at the landfill, solar panel waste disposal site, or solar panel waste recycling facility; and

311 (b) provide to the division a record related to solar panel waste upon request by the division.

315 Section 8. Section 8 is enacted to read:

HB0323S01 compared with HB0323S02

316 **19-6-1306. Solar panel waste disposal site -- Solar panel waste recycling facility -- Operator**
316 **registration.**

316 (1) Beginning on July 1, 2028, a person may not place, discard, or otherwise dispose of solar panel
waste in a landfill operated by a municipality, county, political subdivision of the state, or other
entity unless:

319 (a) the landfill is registered with the division as a solar panel waste disposal site in accordance with
Subsection (2); or

321 (b) the person can demonstrate to the landfill operator that the solar panel waste is not hazardous solar
panel waste.

323 (2)

(a) An operator of a landfill may submit an application to register with the division as a solar panel
waste disposal site.

325 (b) An applicant for registration as a solar panel waste disposal site shall:

326 (i) submit an application to the division in a form and manner prescribed by the director;

328 (ii) provide the name and business address of the applicant;

329 (iii) submit a plan to the director for handling and safely treating, storing, or disposing of hazardous
solar panel waste; and

331 (iv) comply with an application requirement established by board rule.

332 (3)

(a) An applicant may submit an application to register with the division as a solar panel waste recycling
facility.

334 (b) An applicant for registration as a solar panel waste recycling facility shall:

335 (i) submit an application to the division in a form and manner prescribed by the director;

337 (ii) provide the name and business address of the applicant;

338 (iii) submit a plan to the director for handling and safely treating, storing, or recycling hazardous solar
panel waste; and

340 (iv) comply with an application requirement established by board rule.

343 Section 9. Section 9 is enacted to read:

344 **19-6-1307. Violations -- Civil penalty.**

343

HB0323S01 compared with HB0323S02

(1) Any person that violates a requirement of this part or any order issued or rule made under the authority of this part is subject to a civil penalty of not more than \$10,000 per day for each day of violation.

346 (2)

(a) The director may enforce a requirement, rule, agreement, or order issued under this part by bringing an action in a court under Title 78A, Judiciary and Judicial Administration.

349 (b) Notwithstanding Title 78B, Chapter 3a, Venue for Civil Actions, the director shall bring an action in a court in the county where the solar panel waste is located.

351 (3) The division shall deposit a civil penalty collected under this part into the account described in Section 19-6-1303.

355 Section 10. Section **10** is enacted to read:

356 **19-6-1308. Annual report.**

357 (1) Beginning July 1, 2028, the division shall submit a report, before November 30 of each year, to the:

358 (a) Public Utilities, Energy, and Technology Interim Committee; and

359 (b) Natural Resources, Agriculture, and Environment Interim Committee.

360 (2) The report described in Subsection (1) shall include:

361 (a) the fees and fee amounts set by the board under this part;

362 (b) the fee revenue generated under this part;

363 (c) information on the amount of solar panel waste entering landfills in the state;

364 (d) any program for solar panel waste disposal and recycling that the division has implemented or assisted in; and

365 (e) any recommendation by the division for legislative action regarding solar panel waste disposal.

366 Section 11. Section **11** is enacted to read:

367 **19-6-1309. Solar panel recycling study -- Industry involvement -- Report.**

368 (1) As used in this section, "legislative committees" means:

369 (a) the Public Utilities, Energy, and Technology Interim Committee; and

370 (b) the Natural Resources, Agriculture, and Environment Interim Committee.

371 (2) The division shall conduct a study on solar panel recycling in the state.

372 (3) The study described in Subsection (2) shall include:

373 (a) findings for:

374 (i) the available methods and resources for solar panel recycling;

HB0323S01 compared with HB0323S02

- 376 (ii) minimizing the amount of hazardous waste generated by solar panel waste; and
377 (iii) the recovery of commercially valuable materials from solar panel waste; and
378 (b) recommendations for:
379 (i) a convenient, safe, and environmentally responsible system to manage solar panel waste;
381 (ii) a sustainable funding mechanism to encourage high solar panel recycling rates and proper waste
management practices;
383 (iii) a method to complete a hazardous waste analysis on solar panel waste to determine if the solar
panel waste is hazardous;
385 (iv) requiring a utility scale solar project to provide a decommission plan and decommission fee to the
division;
387 (v) development of a solar panel waste recycler registration system;
388 (vi) development of a solar panel waste disposal site registration system;
389 (vii) incentivizing the development of solar panel recycling in the state; and
390 (viii) a fee to fund the implementation of the findings and recommendations described in this
Subsection (3).
392 (4) In conducting the study described in Subsection (2), the division shall consult with representatives
from the following industries:
394 (a) utility-scale solar facilities;
395 (b) small-scale solar entities; and
396 (c) recycling and waste management.
397 (5) The division shall report to the legislative committees:
398 (a) before November 30, 2026, a progress report of the study findings and recommendations described
in Subsection (3); and
400 (b) before July 1, 2027, a complete report of the study findings and recommendations described in
Subsection (3).
404 Section 12. Section **63I-2-279** is amended to read:
405 **63I-2-279. Repeal dates: Title 79.**
404 (1) Section 79-2-407, Study of funding for water infrastructure costs, is repealed July 1, 2025.
406 (2) Subsection 79-4-1002(2), regarding a pilot program for veteran free admission to state parks, is
repealed July 1, 2025.
408 (3) Title 79, Chapter 6, Part 14, Energy Project Assessment, is repealed [~~January 1~~] December 31, 2028.

HB0323S01 compared with HB0323S02

412 Section 13. Section 79-6-1402 is amended to read:

413 **79-6-1402. Energy project assessment.**

- 414 (1) Beginning January 1, 2026, and ending December 31, 2027, each renewable energy parent entity
with an eligible facility that is commercially operational in the state shall pay an annual energy
project assessment to the tax commission before March 1 of each year.
- 418 (2) The amount of the energy project assessment is based on the total number of generating alternating
current nameplate capacity megawatts of wind or solar electric generation facilities that are
commercially operational in the state at the beginning of the calendar year, and controlled by the
renewable energy parent entity, as follows:
- 422 (a) for 500 or greater megawatts of operational generating alternating current nameplate capacity, the
assessment is \$200,000;
- 424 (b) for megawatts of operational generating alternating current nameplate capacity equal to or greater
than 200 megawatts, but less than 500 megawatts, the assessment is \$175,000;
- 427 (c) for megawatts of operational generating alternating current nameplate capacity equal to or greater
than 100 megawatts, but less than 200 megawatts, the assessment is \$125,000;
- 430 (d) for megawatts of operational generating alternating current nameplate capacity equal to or greater
than 50 megawatts, but less than 100 megawatts, the assessment is \$50,000; and
- 433 (e) for megawatts of operational generating alternating current nameplate capacity equal to or greater
than 20 megawatts, but less than 50 megawatts, the assessment is \$25,000.
- 436 (3) The office shall annually determine the amount of energy project assessment each renewable energy
parent entity owes under this section and report that amount to the tax commission to be collected in
accordance with Section 79-6-1403.
- 439 (4) The office may make rules, in accordance with Title 63G, Chapter 3, Utah Administrative
Rulemaking Act, to create procedures for assessing and reporting the amounts to be collected under
this section.

442 Section 14. Section 14 is enacted to read:

443 **79-6-1402.5. Recycling study assessment.**

- 412 (1) Beginning January 1, 2027, and ending December 31, 2028, each renewable energy parent entity
with an eligible facility that is commercially operational in the state shall pay an annual recycling
study assessment to the tax commission before March 1 of each year.

416

HB0323S01 compared with HB0323S02

(2) The amount of the recycling study assessment described in Subsection (1) is based on the total number of generating alternating current nameplate capacity megawatts of wind or solar electric generation facilities that are commercially operational in the state at the beginning of the calendar year, and controlled by the renewable energy parent entity, as follows:

421 (a) for 500 or greater megawatts of operational generating alternating current nameplate capacity, the assessment is \$20,000;

423 (b) for megawatts of operational generating alternating current nameplate capacity equal to or greater than 200 megawatts, but less than 500 megawatts, the assessment is \$17,500;

426 (c) for megawatts of operational generating alternating current nameplate capacity equal to or greater than 100 megawatts, but less than 200 megawatts, the assessment is \$12,500;

429 (d) for megawatts of operational generating alternating current nameplate capacity equal to or greater than 50 megawatts, but less than 100 megawatts, the assessment is \$5,000; and

432 (e) for megawatts of operational generating alternating current nameplate capacity equal to or greater than 20 megawatts, but less than 50 megawatts, the assessment is \$2,500.

434 (3) The office shall:

435 (a) annually determine the amount of recycling study assessment each renewable energy parent entity owes under this section; and

437 (b) report the amount described in Subsection (3)(a) to the tax commission to be collected in accordance with Section 79-6-1403.

439 (4) The office may make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to create procedures for assessing and reporting the amounts to be collected under this section.

474 Section 15. Section **79-6-1403** is amended to read:

475 **79-6-1403. Administration of the assessment -- Deposit of revenue.**

444 (1) The tax commission shall administer, collect, and enforce the energy project assessment and recycling study assessment collected under this part in accordance with Title 59, Chapter 1, General Taxation Policies.

447 (2)

(a) A renewable energy parent entity shall electronically file with the tax commission, on or before March 1 of each year, a statement containing the information required by Subsection (2)(b) in a form and manner prescribed by the tax commission.

HB0323S01 compared with HB0323S02

- 450 (b) The statement required in Subsection (2)(a) shall include:
- 451 (i) the name of the renewable energy parent entity;
- 452 (ii) the nameplate capacity in megawatts of wind or solar electric generation facilities that are
generating alternating current, commercially operational in the state at the beginning of the calendar
year, and controlled by the renewable energy parent entity; and
- 456 (iii) any other reasonable and necessary information required by the tax commission.
- 457 (c) A statement required to be filed with the tax commission shall be signed and sworn to by the chief
executive officer of the renewable energy parent entity or the chief executive officer's designee.
- 460 (3) The tax commission shall deposit revenue collected from the energy project assessment described in
Section 79-6-1402 into the Species Protection Account.
- 462 (4) The tax commission shall deposit revenue collected from the recycling study assessment described
in Section 79-6-1402.5 into the Solar Panel Waste Restricted Account created in Section 19-6-1303.
- 497 Section 16. **Effective date.**
Effective Date.
This bill takes effect on May 6, 2026.

2-19-26 10:36 AM