

**Radioactive Waste Facility Tax Amendments**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Carl R. Albrecht**

Senate Sponsor: Michael K. McKell

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**LONG TITLE****General Description:**

This bill extends the radioactive waste facility expansion tax.

**Highlighted Provisions:**

This bill:

- extends the radioactive waste facility expansion tax until December 31, 2026; and
- makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:****AMENDS:**

**59-24-103.8 (Effective 05/06/26) (Repealed 07/01/26)**, as enacted by Laws of Utah 2025,  
Chapter 157

**63I-2-259 (Effective 05/06/26)**, as last amended by Laws of Utah 2025, Chapters 157,  
182, 277, and 366

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

Section 1. Section **59-24-103.8** is amended to read:

**59-24-103.8 (Effective 05/06/26) (Repealed 07/01/26). Radioactive waste facility expansion tax -- Payment -- Deposit of tax revenue.**

(1) As used in this section:

- (a) "Division" means the Division of Waste Management and Radiation Control created in Section 19-1-105.
- (b) "New licensed waste disposal volume" means the increased radioactive waste disposal volume capacity that a radioactive waste facility requests for approval by the division in a radioactive waste facility application.

(c) "Radioactive waste facility application" means an application for a new radioactive waste facility, or an amendment to an existing radioactive waste facility, under Section 19-3-105 that requests authorization to construct a new radioactive waste facility or expand the geographic site covered by an existing radioactive waste facility.

(2) There is imposed a tax on a radioactive waste facility that submits a new radioactive waste facility application to the division on or before December 31, ~~[2025]~~ 2026.

(3) The tax imposed by this section is equal to \$3.45 per cubic yard of new licensed waste disposal volume, up to and not exceeding 8,700,000 cubic yards of new licensed waste disposal volume for a radioactive waste facility.

(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.

(5) The commission shall deposit the tax revenue collected under this section into the Electrical Energy Development Investment Fund created in Section 79-6-1105.

(6) Nothing in this section limits the ability of the director of the division to approve a radioactive waste facility application exceeding the maximum new licensed waste disposal volume described in Subsection (3).

Section 2. Section **63I-2-259** is amended to read:

**63I-2-259 (Effective 05/06/26). Repeal dates: Title 59.**

(1) Subsection 59-7-159(3)(b)(iii), referencing Section 59-7-614.10, is repealed December 31, 2026.

(2) Section 59-7-614.10, Nonrefundable enterprise zone tax credit, is repealed December 31, 2026.

(3) Subsection 59-10-137(3)(b)(viii), referencing Section 59-10-1037, is repealed December 31, 2026.

(4) Section 59-10-1037, Nonrefundable enterprise zone tax credit, is repealed December 31, 2026.

(5) Subsection 59-14-807(3)(a)(iii), regarding the Youth Electronic Cigarette, Marijuana, and Other Drug Prevention Committee, is repealed July 1, 2030.

(6) Subsection 59-14-807(4)(b), regarding the Youth Electronic Cigarette, Marijuana, and Other Drug Prevention Committee, is repealed July 1, 2030.

(7) Section 59-24-103.8, Radioactive waste facility expansion tax -- Payment -- Deposit of tax revenue, is repealed July 1, ~~[2026]~~ 2027.

65           Section 3. **Effective Date.**

66           This bill takes effect on May 6, 2026.