

1 **Radioactive Waste Facility Tax Amendments**

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Carl R. Albrecht

Senate Sponsor: Michael K. McKell

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59-24-103.8 (Effective 05/06/26) (Repealed 07/01/26), as enacted by Laws of Utah 2025,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

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

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

23 **59-24-103.8 (Effective 05/06/26) (Repealed 07/01/26). Radioactive waste facility**
24 **expansion tax -- Payment -- Deposit of tax revenue.**

25 (1) As used in this section:

26 (a) "Division" means the Division of Waste Management and Radiation Control created
27 in Section 19-1-105.

28 (b) "New licensed waste disposal volume" means the increased radioactive waste
29 disposal volume capacity that a radioactive waste facility requests for approval by the
30 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.

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. 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.

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.

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

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.