

State of Utah
Statutory Taxes and Fees¹ Imposed by the State on the Commercial Waste Industry

Prepared for:
Utah Legislature
Hazardous Waste Regulation and Tax Policy Task Force

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Name of Tax or Fee	Rate ²	Base	Where the Money Goes	Firms Who Pay/Collect from Generators	How Much is Collected (FY 2002)	Utah Code Citation
Radioactive waste disposal fee	The sum of: (a) 15 cents/cubic foot, or fraction of a cubic foot; and (b) \$1/curie, or fraction of a curie.	Radioactive waste received at the facility for disposal or treatment.	Environmental Quality Restricted Account	Envirocare RWM	\$828,270	19-3-106
Generator site access permit fee	\$1,300	Generators transferring 1,000 cubic feet or more of radioactive waste per year.	Environmental Quality Restricted Account	Envirocare	\$212,200	19-3-106.4
	\$500	Generators transferring less than 1,000 cubic feet or radioactive waste per year.				
	Brokers pay \$5,000.					
Hazardous waste disposal fee	\$28/ton ³	Hazardous waste received at the facility or site for disposal, treatment, or both.	Environmental Quality Restricted Account	Clean Harbors Thiokol (Alliant Tech)	\$1,561,693	19-6-118

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Mixed waste disposal fee	\$28/ton	Mixed waste received at the facility or site for disposal, treatment, or both.	Environmental Quality Restricted Account	Envirocare	\$187,516	19-6-118
Polychlorinated biphenyls (PCBs) disposal fee	\$4.75/ton	PCBs that are received at the facility or site for disposal or treatment.	Environmental Quality Restricted Account	Clean Harbors Envirocare	\$111,022	19-6-118.5
Nonhazardous solid waste disposal fee ⁴	\$2.50	per ton on all nonmunicipal nonhazardous solid waste received at a commercial facility or site for disposal or treatment.	Environmental Quality Restricted Account	ECDC Payson City Clean Harbors Nielson Construction Stericycle Waste Control	\$1,200,876	19-6-119
	50 cents/ton	on an owner or operator of any commercial nonhazardous solid waste disposal facility that receives municipal waste, on all municipal waste (including incinerator ash) received at the facility for disposal.				
	On and after January 1, 2004:					
	50 cents/ton	on an owner or operator of any commercial nonhazardous solid waste disposal facility that receives only construction and demolition material, on any construction or demolition material that is received at the facility or site for disposal;				
	50 cents/ton	on an owner or operator of any facility that is solely under contract with a local government within the state to dispose of nonhazardous solid waste generated within the boundaries of the local government, on all municipal waste received at the facility or site for disposal;				

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Tax on a radioactive waste facility or a processing or recycling facility	The sum of: ⁵		Uniform School Fund ⁶	Since tax returns filed with the Utah State Tax Commission are confidential, names of firms that pay this tax are not publically reported. However, it is assumed that: (a) firm(s) that operate a radioactive waste facility for profit that is licensed under Title 19, Environmental Code; or (b) are a uranium mill(s) licensed under federal law pay this tax.	FY 2002: \$311,788 FY 2003: \$2,430,592 (YTD)	59-24-103.5
	12 %	of gross receipts derived from disposal of containerized Class A waste;				
	10 %	of gross receipts derived from the disposal of processed Class A waste;				
	5%	of gross receipts derived from the disposal of uncontainerized, unprocessed, Class A waste from a governmental entity or an agent of a governmental entity ⁷ ;				
	5%	of gross receipts derived from the disposal of uncontainerized, unprocessed Class A waste received by the facility from an entity other than a governmental entity or an agent of a governmental entity;				
	5%	of the gross receipts of a radioactive waste facility derived from the disposal of mixed waste received from an entity other than a governmental entity or an agent of a governmental entity;				
	10 cents/cubic foot	of alternate feed material received at a radioactive waste facility for disposal or reprocessing; and				
	10 cents/cubic foot	of byproduct material received at a radioactive waste facility for disposal or reprocessing.				

Name of Tax or Fee	Rate ²	Base	Where the Money Goes	Firms Who Pay/Collect from Generators	How Much is Collected (FY 2002)	Utah Code Citation
Hazardous Waste Facility and Nonhazardous Waste Facility Tax	The sum of:		Uniform School Fund	Since tax returns filed with the Utah State Tax Commission are confidential, names of firms that pay this tax are not publically reported. However, it is assumed that firms that operate a hazardous waste facility for profit or a nonhazardous solid waste facility that are licensed under Title 19, Environmental Code, pay this tax.	Tax is imposed beginning on July 1, 2003.	59-25-103
	3%	of the gross receipts of a hazardous waste facility derived from the treatment or disposal of hazardous waste; and				
	3%	of the gross receipts of a hazardous waste facility or nonhazardous waste facility derived from the treatment or disposal of nonhazardous solid waste. ⁸				

Prepared by the Office of Legislative Research and General Counsel.

1. This chart only includes fees and taxes that are established under the Utah Code and that are specifically imposed on the commercial waste industry. The Department of Environmental Quality also imposes other fees and charges that are annually approved by the Legislature but are not included in this chart. This chart does not include taxes and fees imposed by the state and political subdivisions that are imposed on all firms doing business in the state. This chart also does not include any taxes or fees imposed by a political subdivision on the commercial waste industry.
2. Unless specifically stated otherwise, rates are as of July 1, 2003.
3. Prior to July 1, 2003 a \$14/ton fee was imposed on treated hazardous waste.

4. Beginning in 2004, the following fees are also imposed on waste facilities owned by a political subdivision:

Fee of:	If the facility receives at least (tons of municipal waste):	But less than (tons of municipal waste):
\$800	5,000	10,000
\$1,450	10,000	20,000
\$3,850	20,000	50,000
\$12,250	50,000	100,000
\$14,700	100,000	200,000
\$33,000	200,000	500,000
\$66,000	500,000 or more	

5. “Gross receipts” do not include fees collected under Section 19-3-106 (fees that are deposited into the Environmental Quality Restricted Account”) or “any other taxes collected for a state or federal governmental entity.”

6. Prior to May 5, 2003 revenue from this tax was deposited into the General Fund.

7. This tax only applies to waste received pursuant to a contract entered into, substantially modified, or renewed or extended on or after April 20, 2001.

8. For purposes of this tax, “nonhazardous solid waste” does not include hazardous waste, municipal solid waste, or construction or demolition waste.

