

59-24-103.5 Radioactive waste disposal, processing, and recycling facility tax.

- (1) On and after July 1, 2003, there is imposed a tax on a radioactive waste facility, or a processing or recycling facility, as provided in this chapter.
- (2) The tax is equal to the sum of the following amounts:
 - (a) 12% of the gross receipts of a radioactive waste facility derived from the disposal of containerized class A waste;
 - (b) 10% of the gross receipts of a radioactive waste facility derived from the disposal of processed class A waste;
 - (c) 5% of the gross receipts of a radioactive waste facility derived from the disposal of uncontainerized, unprocessed class A waste from a governmental entity or an agent of a governmental entity:
 - (i) pursuant to a contract entered into on or after April 30, 2001;
 - (ii) pursuant to a contract substantially modified on or after April 30, 2001;
 - (iii) pursuant to a contract renewed or extended on or after April 30, 2001; or
 - (iv) not pursuant to a contract;
 - (d) 5% of the gross receipts of a radioactive waste facility 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;
 - (e) 5% of the gross receipts of a radioactive waste facility derived from the disposal of mixed waste, other than the mixed waste described in Subsection (2)(f), received from:
 - (i) an entity other than a governmental entity or an agent of a governmental entity; or
 - (ii) a governmental entity or an agent of a governmental entity:
 - (A) pursuant to a contract entered into on or after April 30, 2005;
 - (B) pursuant to a contract substantially modified on or after April 30, 2005;
 - (C) pursuant to a contract renewed or extended on or after April 30, 2005; or
 - (D) not pursuant to a contract;
 - (f) 10% of the gross receipts of a radioactive waste facility derived from the disposal of mixed waste:
 - (i)
 - (A) received from an entity other than a governmental entity or an agent of a governmental entity; or
 - (B) received from a governmental entity or an agent of a governmental entity:
 - (I) pursuant to a contract entered into on or after April 30, 2005;
 - (II) pursuant to a contract substantially modified on or after April 30, 2005;
 - (III) pursuant to a contract renewed or extended on or after April 30, 2005; or
 - (IV) not pursuant to a contract; and
 - (ii) that contains a higher radionuclide concentration level than the mixed waste received by any radioactive waste facility in the state prior to April 1, 2004;
 - (g) 10 cents per cubic foot of alternate feed material received at a radioactive waste facility for disposal or reprocessing; and
 - (h) 10 cents per cubic foot of byproduct material received at a radioactive waste facility for disposal.
- (3) For purposes of the tax imposed by this section, a fraction of a cubic foot is considered to be a full cubic foot.
- (4) Except as provided in Subsections (2)(e) and (2)(f), the tax imposed by this section does not apply to radioactive waste containing material classified as hazardous waste under 40 C.F.R. Part 261.

Amended by Chapter 10, 2005 General Session