

**59-24-103 Tax imposed on radioactive waste.**

- (1) Beginning on April 1, 2001 through June 30, 2003, there is imposed a tax on radioactive waste received at a radioactive waste facility, as provided in this chapter.
- (2) The tax is equal to the sum of the following amounts:
  - (a) 12% of the gross receipts received from the disposal of containerized class A waste;
  - (b) 10% of the gross receipts received from the disposal of processed class A waste;
  - (c) 5% of the gross receipts received from the disposal of uncontainerized, unprocessed class A waste;
  - (d) 10 cents per cubic foot of alternate feed material received at a radioactive waste facility for disposal or reprocessing; and
  - (e) 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) The tax imposed by this section applies to:
  - (a) gross receipts received:
    - (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;
    - (iv) not pursuant to a contract; or
    - (v) for the disposal of containerized class A waste; and
  - (b) alternate feed material or byproduct material received:
    - (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.
- (5) 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 295, 2003 General Session