

## Chapter 24 Radioactive Waste Facility Tax Act

### 59-24-101 Title.

This chapter is known as the "Radioactive Waste Facility Tax Act."

Amended by Chapter 295, 2003 General Session

### 59-24-102 Definitions.

As used in this chapter:

- (1)
  - (a) "Alternate feed material" means a natural or native material:
    - (i) mined for the extraction of its constituents or other matter from which source material may be extracted in a licensed uranium or thorium mill; and
    - (ii) may be reprocessed for its source material content.
  - (b) "Alternate feed material" does not include:
    - (i) material containing hazardous waste listed under 40 C.F.R. Part 261, Subpart D;
    - (ii) natural or unprocessed ore; or
    - (iii) naturally occurring radioactive materials containing greater than 15 picocuries per gram of radium-226.
- (2) "Byproduct material" is as defined in 42 U.S.C. Sec. 2014(e)(2).
- (3) "Class A low-level radioactive waste" means radioactive waste that is classified as class A waste under 10 C.F.R. 61.55.
- (4) "Containerized class A waste" means class A low-level radioactive waste that is placed in the portion of a radioactive waste facility that is licensed to receive containerized class A waste.
- (5)
  - (a) "Gross receipts" means all consideration an owner or operator of a radioactive waste facility receives for the disposal of radioactive waste in the state, without any deduction or expense paid or accrued related to the disposal of the radioactive waste.
  - (b) "Gross receipts" do not include fees collected under Section 19-3-106 or any other taxes collected for a state or federal governmental entity.
- (6)
  - (a) "Processed class A waste" means waste that:
    - (i) is class A low-level radioactive waste; and
    - (ii) has been concentrated by a processor.
  - (b) "Processed class A waste" does not include containerized class A waste.
- (7) "Radioactive waste" means:
  - (a) alternate feed material;
  - (b) byproduct material;
  - (c) containerized class A waste;
  - (d) processed class A waste; or
  - (e) uncontainerized, unprocessed class A waste.
- (8) "Radioactive waste facility" or "facility" means:
  - (a) a facility licensed under Section 19-3-105; or
  - (b) a uranium mill licensed under 10 C.F.R. Part 40, Domestic Licensing of Source Material.
- (9)

- (a) "Uncontainerized, unprocessed class A waste" means class A low-level radioactive waste that:
  - (i) is neither containerized class A waste, nor processed class A waste; and
  - (ii) must be disposed of under rules of the Nuclear Regulatory Commission in a licensed low-level radioactive waste disposal facility.
- (b) "Uncontainerized, unprocessed class A waste" does not include alternate feed material.

Amended by Chapter 295, 2003 General Session

**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

**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

**59-24-104 Payment of tax.**

- (1) The tax imposed by Section 59-24-103 shall be paid by the owner or operator of a radioactive waste facility that receives radioactive waste for disposal or reprocessing.
- (2) The payment shall be accompanied by the form prescribed by the commission.
- (3) The payment shall be paid quarterly on or before the last day of the month next succeeding each calendar quarterly period.

Enacted by Chapter 314, 2001 General Session

**59-24-105 Deposit of tax revenue.**

The commission shall deposit the tax revenue collected under this chapter into the Uniform School Fund.

Amended by Chapter 295, 2003 General Session

**59-24-106 Records.**

- (1) An owner or operator of a radioactive waste facility shall maintain records, statements, books, or accounts necessary to determine the amount of tax for which the owner or operator is liable to pay under this chapter.
- (2) The commission may require an owner or operator of a radioactive waste facility, by notice served upon the person, or by rule, to make or keep the records, statements, books, or accounts the commission considers sufficient to show the amount of tax for which the owner or operator is liable to pay under this chapter.
- (3) After notice by the commission, the owner or operator of a radioactive waste facility shall open the records, statements, books, or accounts specified in Subsection (2) for examination by the commission or its duly authorized agent.

Enacted by Chapter 314, 2001 General Session

**59-24-108 Rulemaking authority.**

The commission may make rules under Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to implement and enforce this chapter.

Amended by Chapter 382, 2008 General Session

**59-24-109 Penalties and interest.**

An owner or operator of a radioactive waste facility who fails to comply with this chapter is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.

Enacted by Chapter 314, 2001 General Session