

Senator Leonard M. Blackham proposes to substitute the following bill:

**TAX REGARDING ~~h~~ [RADIOACTIVE] ~~h~~ WASTE**

1998 GENERAL SESSION

STATE OF UTAH

**Sponsor: Leonard M. Blackham**

AN ACT RELATING TO THE ENVIRONMENT; IMPOSING A TAX PER TON ON ~~h~~ [RADIOACTIVE] ~~h~~ WASTE DISPOSED AT COMMERCIAL FACILITIES; DEPOSITING THE COLLECTED TAX IN THE GENERAL FUND; AND PROVIDING A COORDINATION CLAUSE.

This act affects sections of Utah Code Annotated 1953 as follows:

ENACTS:

**59-24-1**, Utah Code Annotated 1953

**59-24-2**, Utah Code Annotated 1953

**59-24-3**, Utah Code Annotated 1953

**59-24-4**, Utah Code Annotated 1953

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

Section 1. Section **59-24-1** is enacted to read:

**CHAPTER 24. RADIOACTIVE WASTE DISPOSAL TAX**

**59-24-1. Tax on ~~h~~ [radioactive] ~~h~~ waste at commercial facilities.**

(1) On and after July 1, 1998, there is imposed a tax of \$ ~~6~~ ~~h~~ ~~15~~ ~~1~~ ~~h~~ \$ per ton or fraction of a ton on

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all ~~h~~ [radioactive] ~~h~~ waste received at a commercial ~~h~~ [radioactive] ~~h~~ waste treatment or disposal facility that:

(a) primarily receives waste generated by off-site sources not owned, controlled, or operated by the facility or site owner or operator;

23            (b) is subject to the requirements of Title 19, Chapter 3, Radiation Control Act  
23a    h , OR TITLE 19, CHAPTER 6, HAZARDOUS SUBSTANCES h .  
24            (2) (a) The owner or operator of any facility under Subsection (1) who collects the fee  
25    under h [Section] SECTIONS h 19-3-106 h , 19-6-118, 19-6-118.5, OR 19-6-119, h shall also collect the  
25a    tax assessed under this section from the generator of

1 the waste.

2 (b) The owner or operator shall remit to the commission the collected tax on or before the  
3 last day of the month following the calendar quarter in which the tax accrued.

4 (c) The payment shall be accompanied by a form prescribed by the commission.

5 (3) The commission shall deposit the collected tax in the General Fund.

6 Section 2. Section **59-24-2** is enacted to read:

7 **59-24-2. Action for collection of tax.**

8 (1) (a) Except as provided in Subsection (2), the commission shall assess a tax imposed  
9 under this chapter within three years after the tax payer files a return.

10 (b) If the commission does not assess a tax under this chapter within the three-year period  
11 provided in Subsection (1) (a), the commission may not file an action to collect the tax.

12 (2) The commission may assess a tax at any time if the tax payer:

13 (a) files a false or fraudulent return with intent to evade; or

14 (b) does not file a return.

15 (3) The commission may not make a credit or refund unless the tax payer files a claim with  
16 the commission within three years of the date of overpayment.

17 Section 3. Section **59-24-3** is enacted to read:

18 **59-24-3. Rules.**

19 The commission may make rules to implement and enforce this chapter.

20 Section 4. Section **59-24-4** is enacted to read:

21 **59-24-4. Penalties and interest.**

22 A person who is responsible for collecting the tax under Subsection (1) who fails to comply  
23 with this chapter is subject to penalties and interest as provided in Sections 59-1-401 and 59-1-402.

24 Section 5. **Coordination clause.**

25 If this bill and House Bill 395, Tax Assessments, Proceedings, and Credit or Refund  
26 Claims, both pass in the 1998 General Session of the Legislature, it is the intent of the Legislature  
27 that this bill be amended by deleting the language in Section 59-24-2 and replacing it with the  
28 following language:

29 **"59-24-2. Action for collection of tax.**

30 (1) (a) Except as provided in Subsections (2) through (5), the commission shall assess a  
31 tax under this chapter within three years after a tax payer files a return.

1           (b) Except as provided in Subsections (2) through (5), if the commission does not assess  
2 a tax under this chapter within the three-year period provided in Subsection (1)(a), the commission  
3 may not commence a proceeding to collect the tax.

4           (2) Notwithstanding Subsection (1), the commission may assess a tax at any time if a tax  
5 payer:

6           (a) files a false or fraudulent return with intent to evade; or

7           (b) does not file a return.

8           (3) Notwithstanding Subsection (1), beginning on July 1, 1998, the commission may  
9 extend the period to make an assessment or to commence a proceeding to collect the tax under this  
10 chapter if:

11           (a) the three-year period under Subsection (1) has not expired; and

12           (b) the commission and the tax payer sign a written agreement:

13           (i) authorizing the extension; and

14           (ii) providing for the length of the extension.

15           (4) If the commission delays an audit at the request of a tax payer, the commission may  
16 make an assessment as provided in Subsection (5) if:

17           (a) the tax payer subsequently refuses to agree to an extension request by the commission;

18 and

19           (b) the three-year period under Subsection (1) expires before the commission completes  
20 the audit.

21           (5) An assessment under Subsection (4) shall be:

22           (a) for the time period for which the commission could not make an assessment because  
23 of the expiration of the three-year period; and

24           (b) in an amount equal to the difference between:

25           (i) the commission's estimate of the amount of tax the tax payer would have been assessed  
26 for the time period described in Subsection (5)(a); and

27           (ii) the amount of tax the tax payer actually paid for the time period described in  
28 Subsection (5)(a).

29           (6) (a) Except as provided in Subsection (6)(b), the commission may not make a credit or  
30 refund unless the tax payer files a claim with the commission within three years of the date of  
31 overpayment.

1           (b) Notwithstanding Subsection (6)(a), beginning on July 1, 1998, the commission shall  
2 extend the period for a tax payer to file a claim under Subsection (6)(a) if:  
3           (i) the three-year period under Subsection (6)(a) has not expired; and  
4           (ii) the commission and the tax payer sign a written agreement:  
5           (A) authorizing the extension; and  
6           (B) providing for the length of the extension."