

Representative Casey Snider proposes the following substitute bill:

NATURAL RESOURCES LEGACY FUNDING AMENDMENTS

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Casey Snider

Senate Sponsor: _____

LONG TITLE

General Description:

This bill addresses natural resources related activities and the funding of those activities.

Highlighted Provisions:

This bill:

- ▶ enacts the Utah Natural Resources Legacy Fund Act, including:
 - defining terms;
 - addressing application to mineral estates;
 - creating the Utah Natural Resources Legacy Fund;
 - creating the Utah Natural Resources Legacy Fund Board; and
 - outlining the uses of the legacy fund;
- ▶ modifies the Radioactive Waste Facility Tax Act that provides funding to the legacy fund; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.



26 **Utah Code Sections Affected:**

27 AMENDS:

- 28 **19-3-106**, as last amended by Laws of Utah 2018, Chapter 376
- 29 **59-1-403**, as last amended by Laws of Utah 2019, Chapter 61
- 30 **59-24-103.7**, as enacted by Laws of Utah 2019, Chapter 18
- 31 **59-24-104**, as last amended by Laws of Utah 2019, Chapter 466
- 32 **59-24-105**, as last amended by Laws of Utah 2003, Chapter 295
- 33 **79-2-201**, as last amended by Laws of Utah 2017, Chapter 451

34 ENACTS:

- 35 **23-31-101**, Utah Code Annotated 1953
- 36 **23-31-102**, Utah Code Annotated 1953
- 37 **23-31-103**, Utah Code Annotated 1953
- 38 **23-31-104**, Utah Code Annotated 1953
- 39 **23-31-201**, Utah Code Annotated 1953
- 40 **23-31-202**, Utah Code Annotated 1953
- 41 **23-31-203**, Utah Code Annotated 1953

42

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

44 Section 1. Section **19-3-106** is amended to read:

45 **19-3-106. Fee for commercial radioactive waste disposal or treatment.**

46 (1) (a) An owner or operator of a commercial radioactive waste treatment or disposal
47 facility that receives radioactive waste shall pay a fee as provided in Subsection (1)(b).

48 (b) (i) On or after July 1, 2011, the fee shall be established by the department in
49 accordance with Section **63J-1-504**.

50 (ii) In the development of a fee schedule prepared under Subsection (1)(b)(i), the
51 department may conduct by no later than July 1, 2011, a review of the program costs and
52 indirect costs of regulating radioactive waste in the state.

53 (iii) In addition to the process required by Section **63J-1-504**, the department shall
54 establish a fee that:

55 (A) is a flat fee, not based on the amount of waste treated or disposed of;

56 (B) provides for reasonable and timely oversight of radioactive waste by the

57 department; and

58 (C) adequately meets the needs of industry and the department, including allowing for
59 the department to employ qualified personnel to appropriately oversee industry regulation.

60 (2) (a) The owner or operator shall remit the fees imposed under this section to the
61 department on or before the 15th day of the month following the month in which the fee
62 accrued.

63 (b) The department shall deposit the fees received under this section into the
64 Environmental Quality Restricted Account created in Section 19-1-108.

65 (3) (a) The annual fee required under Subsection (1)(a) shall be reduced by the amount
66 paid in tax annually by the owner or operator under Section 59-24-103.5 or 59-24-103.7.

67 (b) Beginning June 2018, the State Tax Commission shall provide annually on or
68 before June 1 the tax information described in Subsection 59-1-403(3)(v) indicating the
69 amount of tax paid for the previous calendar year under Section 59-24-103.5 or 59-24-103.7.

70 (c) The department shall apply the tax amount established in Subsection (3)(b) to
71 reduce the fee paid during the upcoming fiscal year, beginning fiscal year 2019, by the owner
72 or operator under Subsection (1)(a).

73 (4) The Legislature shall appropriate the fully burdened cost as determined by the
74 annual fee set under Subsection (1)(b) to the Environmental Quality Restricted Account created
75 in Section 19-1-108 from the General Fund for the regulation of radioactive waste treatment
76 and disposal.

77 (5) If the Legislature fails to appropriate adequate funds to cover the fully burdened
78 cost as determined by the annual fee set under Subsection (1)(b), the owner or operator shall
79 pay the balance.

80 (6) Radioactive waste that is subject to a fee under this section is not subject to a fee
81 under Section 19-6-119.

82 Section 2. Section 23-31-101 is enacted to read:

83 **CHAPTER 31. UTAH NATURAL RESOURCES LEGACY FUND ACT**

84 **Part 1. General Provisions**

85 **23-31-101. Title.**

86 This chapter is known as the "Utah Natural Resources Legacy Fund Act."

87 Section 3. Section 23-31-102 is enacted to read:

88 **23-31-102. Definitions.**

89 As used in this chapter:

90 (1) "Board" means the Utah Natural Resources Legacy Fund Board created in Section
91 23-31-202.

92 (2) "Department" means the Department of Natural Resources.

93 (3) "Legacy fund" means the Utah Natural Resources Legacy Fund created in Section
94 23-31-201.

95 Section 4. Section **23-31-103** is enacted to read:

96 **23-31-103. Application to mineral estates.**

97 This chapter does not change law regarding:

98 (1) the primacy of a mineral estate;

99 (2) limiting access to a mineral estate; or

100 (3) limiting development of a mineral estate.

101 Section 5. Section **23-31-104** is enacted to read:

102 **23-31-104. Reporting.**

103 The division shall annually report to the governor and the Natural Resources,
104 Agriculture, and Environment Interim Committee on or before September 1 with respect to:

105 (1) federal grants, state appropriations, and other contributions, grants, gifts, transfers,
106 bequests, and donations received and credited to the legacy fund during the preceding fiscal
107 year; and

108 (2) expenditures from the legacy fund under Section [23-31-203](#).

109 Section 6. Section **23-31-201** is enacted to read:

110 **Part 2. Legacy Fund and Board**

111 **23-31-201. Utah Natural Resources Legacy Fund.**

112 (1) There is created an expendable special revenue fund known as the "Utah Natural
113 Resources Legacy Fund."

114 (2) The legacy fund consists of:

115 (a) taxes collected under Subsection [59-24-103.7\(3\)\(b\)](#);

116 (b) appropriations to the legacy fund by the Legislature;

117 (c) federal grants accepted by the department or a division of the department and
118 specifically directed to the legacy fund; and

119 (d) contributions, grants, gifts, transfers, bequests, and donations to the legacy fund
120 accepted by the department and specifically directed to the legacy fund.

121 (3) (a) The account shall earn interest.

122 (b) The interest described in Subsection (3)(a) shall be deposited into the account.

123 Section 7. Section **23-31-202** is enacted to read:

124 **23-31-202. Utah Natural Resources Legacy Fund Board.**

125 (1) There is created within the department the Utah Natural Resources Legacy Fund
126 Board that consists of eight members as follows:

127 (a) the following voting members:

128 (i) two members representing the agriculture industry, appointed by the commissioner
129 of the Department of Agriculture and Food;

130 (ii) one member representing a non-government entity that has as a primary purpose
131 conserving non-game wildlife and habitat, appointed by the director of the Division of Wildlife
132 Resources;

133 (iii) one member representing hunting, fishing, and trapping interests in Utah,
134 appointed by the director of the Division of Wildlife Resources;

135 (iv) one member representing mineral extraction and development interests, appointed
136 by the director of the Division of Oil, Gas, and Mining;

137 (v) one member representing water development and distribution interests, appointed
138 by the executive director of the department; and

139 (vi) one at-large member, appointed by the executive director of the department; and

140 (b) the director of the division as a nonvoting member.

141 (2) A voting member of the board shall be appointed for a three-year term.

142 (3) Notwithstanding Subsection (2), terms of board members are staggered as follows
143 so that approximately one-third of the board is appointed every year:

144 (a) the initial individuals appointed under Subsections (1)(a)(i) and (ii) shall be
145 appointed for three year terms;

146 (b) the initial individuals appointed under Subsections (1)(a)(iii) and (iv) shall be
147 appointed for two year terms; and

148 (c) the initial individuals appointed under Subsections (1)(a)(v) and (vi) shall be
149 appointed for one-year terms.

- 150 (4) An individual may be appointed to more than one term.
- 151 (5) When a vacancy occurs in the membership for any reason, an individual shall be
152 appointed in accordance with Subsection (1) to replace the member for the unexpired term.
- 153 (6) The board shall elect one member to serve as chair of the board.
- 154 (7) The board shall meet regularly as called by the chair.
- 155 (8) Four voting members constitute a quorum.
- 156 (9) An action by the majority of voting members present when a quorum is present is
157 an action of the board.
- 158 (10) A member may not receive compensation or benefits for the member's service, but
159 may receive per diem and travel expenses in accordance with:
- 160 (a) Section [63A-3-106](#);
- 161 (b) Section [63A-3-107](#); and
- 162 (c) rules made by the Division of Finance pursuant to Sections [63A-3-106](#) and
163 [63A-3-107](#).
- 164 (11) The division shall staff the board.
- 165 Section 8. Section **23-31-203** is enacted to read:
- 166 **23-31-203. Uses of legacy fund.**
- 167 (1) Each year, when the board creates a budget, the board shall allocate:
- 168 (a) 40% of the budget:
- 169 (i) for staff and expenses to administer the fund under this chapter;
- 170 (ii) to conduct research, monitoring, and management actions that benefit non-game
171 species; or
- 172 (iii) to otherwise reduce the likelihood of future species listings under the Endangered
173 Species Act, 16 U.S.C. Sec. 1531 et seq.; and
- 174 (b) 60% of the budget to fund the following projects that provide the following
175 landscape level conservation benefits:
- 176 (i) preserving open spaces, wildlife habitat, and critical agricultural lands by purchase
177 or acquisition of development rights or an easement on properties of 500 acres or more;
- 178 (ii) purchasing access or rights of access to provide perpetual public access for hunting,
179 fishing, or trapping;
- 180 (iii) addressing and mitigating impacts detrimental to wildlife habitat, the environment,

181 and the multiple use of renewable natural resources attributable to residential, mineral, and
182 industrial development;

183 (iv) acquiring land or water by purchase, lease, agreement, gift, exchange, contribution,
184 or other means for the purposes described in this Subsection (1);

185 (v) promoting, preserving, and enhancing wildlife habitat; or

186 (vi) preserving a viable agricultural industry.

187 (2) (a) The board shall make recommendations to the division regarding expenditures
188 from the legacy fund for the purposes described in Subsection (1)(b).

189 (b) The division shall consider the board's recommendations in approving an
190 expenditure from the legacy fund under Subsection (1) and, if the division rejects the board's
191 recommendation, the director of the division shall provide the board with a written explanation
192 of the reason for the rejection.

193 (3) In making an expenditure under Subsection (2), the division:

194 (a) may acquire a property asset in the name of the division and, if the property asset is
195 not an easement that relates to critical agricultural lands, assume long-term management
196 responsibilities;

197 (b) may, if a property asset is not an easement that relates to critical agricultural lands,
198 transfer a property asset acquired with legacy fund money to another responsible entity if:

199 (i) the entity manages the property asset consistent with the purposes of this section;
200 and

201 (ii) the division retains a future interest in the property asset that protects the state's
202 conservation investment;

203 (c) shall, if a property asset is an easement that relates to critical agricultural lands,
204 transfer the easement to the Department of Agriculture and Food to manage the property asset
205 in accordance with this section; or

206 (d) transfer funding to another responsible entity to acquire a property asset if:

207 (i) the division approves the transactional documents before closing;

208 (ii) the responsible entity commits to manage the property asset consistent with the
209 purposes of this section; and

210 (iii) the division is conveyed a future interest in the acquired property asset that
211 protects the state's conservation investment.

212 (4) Before the division acquires fee title to privately-owned land using legacy fund
213 money, the division shall:

214 (a) publish notice in a newspaper of general circulation in the county in which the real
215 property interest is located in a manner consistent with Section [45-1-101](#);

216 (b) notify the county executive of the county in which the real property is located no
217 later than 30 days before the day on which the transfer is finalized;

218 (c) submit notice to the legislator of the legislative district in which the real property is
219 located no later than 30 days before the day on which the transfer is finalized; and

220 (d) obtain the written approval from the governor for the acquisition.

221 (5) (a) This section does not give the division the power of eminent domain.

222 (b) The division may not require public access to private land whose development
223 rights have been purchased or acquired through easement as a condition of receiving money
224 from the legacy fund.

225 (c) The division may not use assets from the legacy fund for litigation.

226 (d) Money in the legacy fund may not be used to develop or implement a habitat
227 conservation plan required under federal law unless the federal government pays for at least
228 one-third of the habitat conservation plan costs.

229 Section 9. Section **59-1-403** is amended to read:

230 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

231 (1) (a) Any of the following may not divulge or make known in any manner any
232 information gained by that person from any return filed with the commission:

233 (i) a tax commissioner;

234 (ii) an agent, clerk, or other officer or employee of the commission; or

235 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
236 town.

237 (b) An official charged with the custody of a return filed with the commission is not
238 required to produce the return or evidence of anything contained in the return in any action or
239 proceeding in any court, except:

240 (i) in accordance with judicial order;

241 (ii) on behalf of the commission in any action or proceeding under:

242 (A) this title; or

243 (B) other law under which persons are required to file returns with the commission;
244 (iii) on behalf of the commission in any action or proceeding to which the commission
245 is a party; or

246 (iv) on behalf of any party to any action or proceeding under this title if the report or
247 facts shown by the return are directly involved in the action or proceeding.

248 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may
249 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
250 pertinent to the action or proceeding.

251 (2) This section does not prohibit:

252 (a) a person or that person's duly authorized representative from receiving a copy of
253 any return or report filed in connection with that person's own tax;

254 (b) the publication of statistics as long as the statistics are classified to prevent the
255 identification of particular reports or returns; and

256 (c) the inspection by the attorney general or other legal representative of the state of the
257 report or return of any taxpayer:

258 (i) who brings action to set aside or review a tax based on the report or return;

259 (ii) against whom an action or proceeding is contemplated or has been instituted under
260 this title; or

261 (iii) against whom the state has an unsatisfied money judgment.

262 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the
263 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
264 Rulemaking Act, provide for a reciprocal exchange of information with:

265 (i) the United States Internal Revenue Service; or

266 (ii) the revenue service of any other state.

267 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and
268 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
269 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
270 other written statements with the federal government, any other state, any of the political
271 subdivisions of another state, or any political subdivision of this state, except as limited by
272 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal
273 government grant substantially similar privileges to this state.

274 (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and
275 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,
276 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the
277 identity and other information of taxpayers who have failed to file tax returns or to pay any tax
278 due.

279 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the
280 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as
281 requested by the director of the Division of Environmental Response and Remediation, any
282 records, returns, or other information filed with the commission under Chapter 13, Motor and
283 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program
284 participation fee.

285 (e) Notwithstanding Subsection (1), at the request of any person the commission shall
286 provide that person sales and purchase volume data reported to the commission on a report,
287 return, or other information filed with the commission under:

- 288 (i) Chapter 13, Part 2, Motor Fuel; or
- 289 (ii) Chapter 13, Part 4, Aviation Fuel.

290 (f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer,
291 as defined in Section 59-22-202, the commission shall report to the manufacturer:

292 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
293 manufacturer and reported to the commission for the previous calendar year under Section
294 59-14-407; and

295 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
296 manufacturer for which a tax refund was granted during the previous calendar year under
297 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

298 (g) Notwithstanding Subsection (1), the commission shall notify manufacturers,
299 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited
300 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

301 (h) Notwithstanding Subsection (1), the commission may:

302 (i) provide to the Division of Consumer Protection within the Department of
303 Commerce and the attorney general data:

304 (A) reported to the commission under Section 59-14-212; or

305 (B) related to a violation under Section 59-14-211; and

306 (ii) upon request, provide to any person data reported to the commission under
307 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

308 (i) Notwithstanding Subsection (1), the commission shall, at the request of a committee
309 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of
310 Management and Budget, provide to the committee or office the total amount of revenues
311 collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the
312 time period specified by the committee or office.

313 (j) Notwithstanding Subsection (1), the commission shall make the directory required
314 by Section 59-14-603 available for public inspection.

315 (k) Notwithstanding Subsection (1), the commission may share information with
316 federal, state, or local agencies as provided in Subsection 59-14-606(3).

317 (l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of
318 Recovery Services within the Department of Human Services any relevant information
319 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer
320 who has become obligated to the Office of Recovery Services.

321 (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of
322 Recovery Services to any other state's child support collection agency involved in enforcing
323 that support obligation.

324 (m) (i) Notwithstanding Subsection (1), upon request from the state court
325 administrator, the commission shall provide to the state court administrator, the name, address,
326 telephone number, county of residence, and social security number on resident returns filed
327 under Chapter 10, Individual Income Tax Act.

328 (ii) The state court administrator may use the information described in Subsection
329 (3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

330 (n) (i) As used in this Subsection (3)(n):

331 (A) "GOED" means the Governor's Office of Economic Development created in
332 Section 63N-1-201.

333 (B) "Income tax information" means information gained by the commission that is
334 required to be attached to or included in a return filed with the commission under Chapter 7,
335 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

336 (C) "Other tax information" means information gained by the commission that is
337 required to be attached to or included in a return filed with the commission except for a return
338 filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual
339 Income Tax Act.

340 (D) "Tax information" means income tax information or other tax information.

341 (ii) (A) Notwithstanding Subsection (1) and except as provided in Subsection
342 (3)(n)(ii)(B) or (C), the commission shall at the request of GOED provide to GOED all income
343 tax information.

344 (B) For purposes of a request for income tax information made under Subsection
345 (3)(n)(ii)(A), GOED may not request and the commission may not provide to GOED a person's
346 address, name, social security number, or taxpayer identification number.

347 (C) In providing income tax information to GOED, the commission shall in all
348 instances protect the privacy of a person as required by Subsection (3)(n)(ii)(B).

349 (iii) (A) Notwithstanding Subsection (1) and except as provided in Subsection
350 (3)(n)(iii)(B), the commission shall at the request of GOED provide to GOED other tax
351 information.

352 (B) Before providing other tax information to GOED, the commission shall redact or
353 remove any name, address, social security number, or taxpayer identification number.

354 (iv) GOED may provide tax information received from the commission in accordance
355 with this Subsection (3)(n) only:

356 (A) as a fiscal estimate, fiscal note information, or statistical information; and

357 (B) if the tax information is classified to prevent the identification of a particular
358 return.

359 (v) (A) A person may not request tax information from GOED under Title 63G,
360 Chapter 2, Government Records Access and Management Act, or this section, if GOED
361 received the tax information from the commission in accordance with this Subsection (3)(n).

362 (B) GOED may not provide to a person that requests tax information in accordance
363 with Subsection (3)(n)(v)(A) any tax information other than the tax information GOED
364 provides in accordance with Subsection (3)(n)(iv).

365 (o) Notwithstanding Subsection (1), the commission may provide to the governing
366 board of the agreement or a taxing official of another state, the District of Columbia, the United

367 States, or a territory of the United States:

368 (i) the following relating to an agreement sales and use tax:

369 (A) information contained in a return filed with the commission;

370 (B) information contained in a report filed with the commission;

371 (C) a schedule related to Subsection (3)(o)(i)(A) or (B); or

372 (D) a document filed with the commission; or

373 (ii) a report of an audit or investigation made with respect to an agreement sales and
374 use tax.

375 (p) Notwithstanding Subsection (1), the commission may provide information
376 concerning a taxpayer's state income tax return or state income tax withholding information to
377 the Driver License Division if the Driver License Division:

378 (i) requests the information; and

379 (ii) provides the commission with a signed release form from the taxpayer allowing the
380 Driver License Division access to the information.

381 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah
382 Communications Authority, or a division of the Utah Communications Authority, the
383 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and
384 [63H-7a-502](#).

385 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah
386 Educational Savings Plan information related to a resident or nonresident individual's
387 contribution to a Utah Educational Savings Plan account as designated on the resident or
388 nonresident's individual income tax return as provided under Section [59-10-1313](#).

389 (s) Notwithstanding Subsection (1), for the purpose of verifying eligibility under
390 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the
391 Department of Health or its designee with the adjusted gross income of an individual if:

392 (i) an eligibility worker with the Department of Health or its designee requests the
393 information from the commission; and

394 (ii) the eligibility worker has complied with the identity verification and consent
395 provisions of Sections [26-18-2.5](#) and [26-40-105](#).

396 (t) Notwithstanding Subsection (1), the commission may provide to a county, as
397 determined by the commission, information declared on an individual income tax return in

398 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption
399 authorized under Section [59-2-103](#).

400 (u) Notwithstanding Subsection (1), the commission shall provide a report regarding
401 any access line provider that is over 90 days delinquent in payment to the commission of
402 amounts the access line provider owes under Title 69, Chapter 2, Part 4, 911 Emergency
403 Service Charges, to the board of the Utah Communications Authority created in Section
404 [63H-7a-201](#).

405 (v) Notwithstanding Subsection (1), the commission shall provide the Department of
406 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the
407 previous calendar year under Section [59-24-103.5](#) or [59-24-103.7](#).

408 (w) Notwithstanding Subsection (1), the commission may, upon request, provide to the
409 Department of Workforce Services any information received under Chapter 10, Part 4,
410 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

411 (4) (a) Each report and return shall be preserved for at least three years.

412 (b) After the three-year period provided in Subsection (4)(a) the commission may
413 destroy a report or return.

414 (5) (a) Any individual who violates this section is guilty of a class A misdemeanor.

415 (b) If the individual described in Subsection (5)(a) is an officer or employee of the
416 state, the individual shall be dismissed from office and be disqualified from holding public
417 office in this state for a period of five years thereafter.

418 (c) Notwithstanding Subsection (5)(a) or (b), GOED, when requesting information in
419 accordance with Subsection (3)(n)(iii), or an individual who requests information in
420 accordance with Subsection (3)(n)(v):

421 (i) is not guilty of a class A misdemeanor; and

422 (ii) is not subject to:

423 (A) dismissal from office in accordance with Subsection (5)(b); or

424 (B) disqualification from holding public office in accordance with Subsection (5)(b).

425 (6) Except as provided in Section [59-1-404](#), this part does not apply to the property tax.
426 Section 10. Section [59-24-103.7](#) is amended to read:

427 **59-24-103.7. Radioactive waste facility disposal tax for concentrated depleted**
428 **uranium and specific site approved waste.**

429 (1) On and after July 1, 2019, there is imposed a tax on a radioactive waste facility as
430 provided in this section.

431 (2) The tax is equal to the sum of the following amounts:

432 (a) 12% of the gross receipts of a radioactive waste facility derived from the disposal
433 of ~~[(i) concentrated depleted uranium; and (ii)]~~ containerized waste disposed under
434 Subsection [19-3-103.7\(2\)](#);

435 (b) 10% of the gross receipts of a radioactive waste facility derived from the disposal
436 of processed waste disposed under Subsection [19-3-103.7\(2\)](#); ~~[and]~~

437 (c) 5% of the gross receipts of a radioactive waste facility derived from the disposal of
438 uncontainerized, unprocessed waste disposed under Subsection [19-3-103.7\(2\)](#)~~[-]~~; and

439 (d) \$7 per cubic foot of concentrated depleted uranium received for disposal at a
440 radioactive waste facility on or after July 1, 2020.

441 (3) (a) For purposes of Subsection (2)(d), waste volume is equal to the net waste
442 volume listed on the applicable low-level radioactive waste manifest completed in accordance
443 with 10 C.F.R. Part 20, Appendix G, except that a fraction of a cubic foot is considered to be a
444 full cubic foot.

445 (b) The commission shall deposit revenue collected under Subsection (2)(d) in the
446 Utah Natural Resources Legacy Fund pursuant to Section [23-31-201](#).

447 Section 11. Section **59-24-104** is amended to read:

448 **59-24-104. Payment of tax.**

449 (1) The tax imposed by Section [59-24-103.5](#) or [59-24-103.7](#) shall be paid by the owner
450 or operator of a radioactive waste facility that receives radioactive waste for disposal or
451 reprocessing.

452 (2) The payment shall be accompanied by the form prescribed by the commission.

453 (3) The payment shall be paid quarterly on or before the last day of the month next
454 succeeding each calendar quarterly period.

455 Section 12. Section **59-24-105** is amended to read:

456 **59-24-105. Deposit of tax revenue.**

457 ~~[The]~~ Except as provided in Section [59-24-103.7](#), the commission shall deposit the tax
458 revenue collected under this chapter into the Uniform School Fund.

459 Section 13. Section **79-2-201** is amended to read:

- 460 **79-2-201. Department of Natural Resources created.**
- 461 (1) There is created the Department of Natural Resources.
- 462 (2) The department comprises the following:
- 463 (a) Board of Water Resources, created in Section [73-10-1.5](#);
- 464 (b) Board of Oil, Gas, and Mining, created in Section [40-6-4](#);
- 465 (c) Board of Parks and Recreation, created in Section [79-4-301](#);
- 466 (d) Wildlife Board, created in Section [23-14-2](#);
- 467 (e) Board of the Utah Geological Survey, created in Section [79-3-301](#);
- 468 (f) Water Development Coordinating Council, created in Section [73-10c-3](#);
- 469 (g) Division of Water Rights, created in Section [73-2-1.1](#);
- 470 (h) Division of Water Resources, created in Section [73-10-18](#);
- 471 (i) Division of Forestry, Fire, and State Lands, created in Section [65A-1-4](#);
- 472 (j) Division of Oil, Gas, and Mining, created in Section [40-6-15](#);
- 473 (k) Division of Parks and Recreation, created in Section [79-4-201](#);
- 474 (l) Division of Wildlife Resources, created in Section [23-14-1](#);
- 475 (m) Utah Geological Survey, created in Section [79-3-201](#);
- 476 (n) Heritage Trees Advisory Committee, created in Section [65A-8-306](#);
- 477 (o) Recreational Trails Advisory Council, authorized by Section [79-5-201](#);
- 478 (p) Boating Advisory Council, authorized by Section [73-18-3.5](#);
- 479 (q) Wildlife Board Nominating Committee, created in Section [23-14-2.5](#); **[and]**
- 480 (r) Wildlife Regional Advisory Councils, created in Section [23-14-2.6](#)~~[-];~~ **and**
- 481 (s) Utah Natural Resources Legacy Fund Board, created in Section [23-31-301](#).
- 482 Section 14. **Effective date.**
- 483 This bill takes effect on July 1, 2020.