

**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: Daniel Hemmert

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**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

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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;
- 177 (ii) providing perpetual access for hunting, fishing, or trapping;
- 178 (iii) addressing and mitigating impacts detrimental to wildlife habitat, the environment,
- 179 and the multiple use of renewable natural resources attributable to residential, mineral, and
- 180 industrial development; or

181 (iv) preserving a viable agricultural industry.

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

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

188 (3) In performing the actions described in Subsection (1)(b), the division shall comply  
189 with the requirements described in Section [23-21-1.5](#).

190 (4) This section does not give the division the power of eminent domain.

191 (5) The division may not use assets from the legacy fund for litigation.

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

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

196 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

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

199 (i) a tax commissioner;

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

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

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

206 (i) in accordance with judicial order;

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

208 (A) this title; or

209 (B) other law under which persons are required to file returns with the commission;

210 (iii) on behalf of the commission in any action or proceeding to which the commission  
211 is a party; or

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

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

217 (2) This section does not prohibit:

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

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

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

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

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

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

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

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

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

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

240 (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
241 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,  
242 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the



243 identity and other information of taxpayers who have failed to file tax returns or to pay any tax  
244 due.

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

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

254 (i) Chapter 13, Part 2, Motor Fuel; or

255 (ii) Chapter 13, Part 4, Aviation Fuel.

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

258 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
259 manufacturer and reported to the commission for the previous calendar year under Section  
260 59-14-407; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

302 (C) "Other tax information" means information gained by the commission that is  
303 required to be attached to or included in a return filed with the commission except for a return  
304 filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual

305 Income Tax Act.

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

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

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

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

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

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

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

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

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

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

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

331 (o) Notwithstanding Subsection (1), the commission may provide to the governing  
332 board of the agreement or a taxing official of another state, the District of Columbia, the United  
333 States, or a territory of the United States:

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

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

- 336 (B) information contained in a report filed with the commission;
- 337 (C) a schedule related to Subsection (3)(o)(i)(A) or (B); or
- 338 (D) a document filed with the commission; or
- 339 (ii) a report of an audit or investigation made with respect to an agreement sales and  
340 use tax.
- 341 (p) Notwithstanding Subsection (1), the commission may provide information  
342 concerning a taxpayer's state income tax return or state income tax withholding information to  
343 the Driver License Division if the Driver License Division:
  - 344 (i) requests the information; and
  - 345 (ii) provides the commission with a signed release form from the taxpayer allowing the  
346 Driver License Division access to the information.
- 347 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah  
348 Communications Authority, or a division of the Utah Communications Authority, the  
349 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and  
350 [63H-7a-502](#).
- 351 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah  
352 Educational Savings Plan information related to a resident or nonresident individual's  
353 contribution to a Utah Educational Savings Plan account as designated on the resident or  
354 nonresident's individual income tax return as provided under Section [59-10-1313](#).
- 355 (s) Notwithstanding Subsection (1), for the purpose of verifying eligibility under  
356 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the  
357 Department of Health or its designee with the adjusted gross income of an individual if:
  - 358 (i) an eligibility worker with the Department of Health or its designee requests the  
359 information from the commission; and
  - 360 (ii) the eligibility worker has complied with the identity verification and consent  
361 provisions of Sections [26-18-2.5](#) and [26-40-105](#).
- 362 (t) Notwithstanding Subsection (1), the commission may provide to a county, as  
363 determined by the commission, information declared on an individual income tax return in  
364 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption  
365 authorized under Section [59-2-103](#).
- 366 (u) Notwithstanding Subsection (1), the commission shall provide a report regarding

367 any access line provider that is over 90 days delinquent in payment to the commission of  
368 amounts the access line provider owes under Title 69, Chapter 2, Part 4, 911 Emergency  
369 Service Charges, to the board of the Utah Communications Authority created in Section  
370 [63H-7a-201](#).

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

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

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

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

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

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

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

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

388 (ii) is not subject to:

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

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

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

393 **59-24-103.7. Radioactive waste facility disposal tax for concentrated depleted**  
394 **uranium and specific site approved waste.**

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

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

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

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

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

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

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

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

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

414 **59-24-104. Payment of tax.**

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

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

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

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

422 **59-24-105. Deposit of tax revenue.**

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

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

426 **79-2-201. Department of Natural Resources created.**

427 (1) There is created the Department of Natural Resources.

428 (2) The department comprises the following:

- 429 (a) Board of Water Resources, created in Section 73-10-1.5;
- 430 (b) Board of Oil, Gas, and Mining, created in Section 40-6-4;
- 431 (c) Board of Parks and Recreation, created in Section 79-4-301;
- 432 (d) Wildlife Board, created in Section 23-14-2;
- 433 (e) Board of the Utah Geological Survey, created in Section 79-3-301;
- 434 (f) Water Development Coordinating Council, created in Section 73-10c-3;
- 435 (g) Division of Water Rights, created in Section 73-2-1.1;
- 436 (h) Division of Water Resources, created in Section 73-10-18;
- 437 (i) Division of Forestry, Fire, and State Lands, created in Section 65A-1-4;
- 438 (j) Division of Oil, Gas, and Mining, created in Section 40-6-15;
- 439 (k) Division of Parks and Recreation, created in Section 79-4-201;
- 440 (l) Division of Wildlife Resources, created in Section 23-14-1;
- 441 (m) Utah Geological Survey, created in Section 79-3-201;
- 442 (n) Heritage Trees Advisory Committee, created in Section 65A-8-306;
- 443 (o) Recreational Trails Advisory Council, authorized by Section 79-5-201;
- 444 (p) Boating Advisory Council, authorized by Section 73-18-3.5;
- 445 (q) Wildlife Board Nominating Committee, created in Section 23-14-2.5; ~~and~~
- 446 (r) Wildlife Regional Advisory Councils, created in Section 23-14-2.6[-]; and
- 447 (s) Utah Natural Resources Legacy Fund Board, created in Section 23-31-301.

448 Section 14. **Effective date.**

449 This bill takes effect on July 1, 2020.