

HB0233S02 compared with HB0233S01

~~deleted text~~ shows text that was in HB0233S01 but was deleted in HB0233S02.

inserted text shows text that was not in HB0233S01 but was inserted into HB0233S02.

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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

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fund; and

- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

19-3-106, as last amended by Laws of Utah 2018, Chapter 376

59-1-403, as last amended by Laws of Utah 2019, Chapter 61

59-24-103.7, as enacted by Laws of Utah 2019, Chapter 18

59-24-104, as last amended by Laws of Utah 2019, Chapter 466

59-24-105, as last amended by Laws of Utah 2003, Chapter 295

79-2-201, as last amended by Laws of Utah 2017, Chapter 451

ENACTS:

23-31-101, Utah Code Annotated 1953

23-31-102, Utah Code Annotated 1953

23-31-103, Utah Code Annotated 1953

23-31-104, Utah Code Annotated 1953

23-31-201, Utah Code Annotated 1953

23-31-202, Utah Code Annotated 1953

23-31-203, Utah Code Annotated 1953

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

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

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

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

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

(ii) In the development of a fee schedule prepared under Subsection (1)(b)(i), the

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department may conduct by no later than July 1, 2011, a review of the program costs and indirect costs of regulating radioactive waste in the state.

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

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

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

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

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

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

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

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

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

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

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

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

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

CHAPTER 31. UTAH NATURAL RESOURCES LEGACY FUND ACT

Part 1. General Provisions

23-31-101. Title.

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

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

23-31-102. Definitions.

As used in this chapter:

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

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

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

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

23-31-103. Application to mineral estates.

This chapter does not change law regarding:

(1) the primacy of a mineral estate;

(2) limiting access to a mineral estate; or

(3) limiting development of a mineral estate.

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

23-31-104. Reporting.

The division shall annually report to the governor and the Natural Resources,

Agriculture, and Environment Interim Committee on or before September 1 with respect to:

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

(2) expenditures from the legacy fund under Section 23-31-203.

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

Part 2. Legacy Fund and Board

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

(1) There is created an expendable special revenue fund known as the "Utah Natural

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Resources Legacy Fund."

(2) The legacy fund consists of:

(a) taxes collected under Subsection 59-24-103.7(3)(b);

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

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

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

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

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

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

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

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

(a) the following voting members:

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

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

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

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

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

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

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

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

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

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

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

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

(4) An individual may be appointed to more than one term.

(5) When a vacancy occurs in the membership for any reason, an individual shall be appointed in accordance with Subsection (1) to replace the member for the unexpired term.

(6) The board shall elect one member to serve as chair of the board.

(7) The board shall meet regularly as called by the chair.

(8) Four voting members constitute a quorum.

(9) An action by the majority of voting members present when a quorum is present is an action of the board.

(10) A member may not receive compensation or benefits for the member's service, but may receive per diem and travel expenses in accordance with:

(a) Section 63A-3-106;

(b) Section 63A-3-107; and

(c) rules made by the Division of Finance pursuant to Sections 63A-3-106 and 63A-3-107.

(11) The division shall staff the board.

Section 8. Section **23-31-203** is enacted to read:

23-31-203. Uses of legacy fund.

(1) Each year, when the board creates a budget, the board shall allocate:

(a) 40% of the budget:

(i) for staff and expenses to administer the fund under this chapter;

(ii) to conduct research, monitoring, and management actions that benefit non-game species; or

(iii) to otherwise reduce the likelihood of future species listings under the Endangered Species Act, 16 U.S.C. Sec. 1531 et seq.; and

(b) 60% of the budget to fund the following projects that provide the following

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landscape level conservation benefits:

~~(i) preserving open spaces, wildlife habitat, and critical agricultural lands by purchase or acquisition of development rights or an easement on properties of 500 acres or more;~~

~~(ii) purchasing access or rights of access to provide perpetual public~~;~~~~

(ii) providing perpetual access for hunting, fishing, or trapping;

(iii) addressing and mitigating impacts detrimental to wildlife habitat, the environment, and the multiple use of renewable natural resources attributable to residential, mineral, and industrial development;

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

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

~~(vi)~~ iv) preserving a viable agricultural industry.

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

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

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

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

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

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

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

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

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- ~~(d) transfer funding to another responsible entity to acquire a property asset if:~~
- ~~(i) the division approves the transactional documents before closing;~~
- ~~(ii) the responsible entity commits to manage the property asset consistent with the purposes of this section; and~~
- ~~(iii) the division is conveyed a future interest in the acquired property asset that protects the state's conservation investment.~~
- ~~(4) Before the division acquires fee title to privately-owned land using legacy fund money,~~ **performing the actions described in Subsection (1)(b),** the division shall ~~;~~
- ~~(a) publish notice in a newspaper of general circulation in the county in which the real property interest is located in a manner consistent with Section 45-1-101;~~
- ~~(b) notify the county executive of the county in which the real property is located no later than 30 days before the day on which the transfer is finalized;~~
- ~~(c) submit notice to the legislator of the legislative district in which the real property is located no later than 30 days before the day on which the transfer is finalized; and~~
- ~~(d) obtain the written approval from the governor for the acquisition.~~
- ~~(5) (a)~~ **comply with the requirements described in Section 23-21-1.5.**
- ~~(4)~~ **This section does not give the division the power of eminent domain.**
- ~~(b) The division may not require public access to private land whose development rights have been purchased or acquired through easement as a condition of receiving money from the legacy fund.~~
- ~~(c)~~ **(5) The division may not use assets from the legacy fund for litigation.**
- ~~(d)~~ **(6) Money in the legacy fund may not be used to develop or implement a habitat conservation plan required under federal law unless the federal government pays for at least one-third of the habitat conservation plan costs.**

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

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

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

- (i) a tax commissioner;
- (ii) an agent, clerk, or other officer or employee of the commission; or
- (iii) a representative, agent, clerk, or other officer or employee of any county, city, or

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town.

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

(i) in accordance with judicial order;

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

(A) this title; or

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

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

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

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

(2) This section does not prohibit:

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

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

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

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

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

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

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

(i) the United States Internal Revenue Service; or

(ii) the revenue service of any other state.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ii) The state court administrator may use the information described in Subsection

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(3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

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

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

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

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

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

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

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

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

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

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

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

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

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

(v) (A) A person may not request tax information from GOED under Title 63G,

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Chapter 2, Government Records Access and Management Act, or this section, if GOED received the tax information from the commission in accordance with this Subsection (3)(n).

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

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

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

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

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

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

(D) a document filed with the commission; or

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

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

(i) requests the information; and

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

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

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

(s) Notwithstanding Subsection (1), for the purpose of verifying eligibility under Sections 26-18-2.5 and 26-40-105, the commission shall provide an eligibility worker with the

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Department of Health or its designee with the adjusted gross income of an individual if:

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

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

(t) Notwithstanding Subsection (1), the commission may provide to a county, as determined by the commission, information declared on an individual income tax return in accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section 59-2-103.

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

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

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

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

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

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

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

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

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

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(ii) is not subject to:

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

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

(6) Except as provided in Section 59-1-404, this part does not apply to the property tax.

Section 10. Section **59-24-103.7** is amended to read:

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

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

(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 ~~[(i) concentrated depleted uranium; and (ii)]~~ containerized waste disposed under Subsection 19-3-103.7(2);

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

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

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

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

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

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

59-24-104. Payment of tax.

(1) The tax imposed by Section 59-24-103.5 or 59-24-103.7 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.

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

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

59-24-105. Deposit of tax revenue.

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

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

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

- (1) There is created the Department of Natural Resources.
- (2) The department comprises the following:
 - (a) Board of Water Resources, created in Section 73-10-1.5;
 - (b) Board of Oil, Gas, and Mining, created in Section 40-6-4;
 - (c) Board of Parks and Recreation, created in Section 79-4-301;
 - (d) Wildlife Board, created in Section 23-14-2;
 - (e) Board of the Utah Geological Survey, created in Section 79-3-301;
 - (f) Water Development Coordinating Council, created in Section 73-10c-3;
 - (g) Division of Water Rights, created in Section 73-2-1.1;
 - (h) Division of Water Resources, created in Section 73-10-18;
 - (i) Division of Forestry, Fire, and State Lands, created in Section 65A-1-4;
 - (j) Division of Oil, Gas, and Mining, created in Section 40-6-15;
 - (k) Division of Parks and Recreation, created in Section 79-4-201;
 - (l) Division of Wildlife Resources, created in Section 23-14-1;
 - (m) Utah Geological Survey, created in Section 79-3-201;
 - (n) Heritage Trees Advisory Committee, created in Section 65A-8-306;
 - (o) Recreational Trails Advisory Council, authorized by Section 79-5-201;
 - (p) Boating Advisory Council, authorized by Section 73-18-3.5;
 - (q) Wildlife Board Nominating Committee, created in Section 23-14-2.5; ~~[and]~~
 - (r) Wildlife Regional Advisory Councils, created in Section 23-14-2.6~~[-];~~ and
 - (s) Utah Natural Resources Legacy Fund Board, created in Section 23-31-301.

Section 14. **Effective date.**

This bill takes effect on July 1, 2020.

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