

By: Burnam

H.B. No. 3388

A BILL TO BE ENTITLED

AN ACT

relating to the imposition of a tax on the disposal of radioactive waste in this state; providing penalties.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subtitle E, Title 2, Tax Code, is amended by adding Chapter 163 to read as follows:

CHAPTER 163. RADIOACTIVE WASTE TAX

SUBCHAPTER A. GENERAL PROVISIONS

Sec. 163.001. This chapter is known as the "Radioactive Waste Tax Act."

Sec. 163.002. Tax imposed on radioactive waste.

(1) A tax shall be imposed on radioactive waste received at a radioactive waste facility, as provided in this chapter.

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

(a) 10% of the gross receipts received from the disposal of containerized radioactive waste;

(b) 10% of the gross receipts received from the disposal of processed radioactive waste;

(c) 5% of the gross receipts received from the disposal of uncontainerized, unprocessed radioactive waste;

(d) 10 cents per cubic foot of alternate feed material received at a radioactive waste facility for disposal or

1 reprocessing; and

2 (e) 10 cents per cubic foot of byproduct material received
3 at a radioactive waste facility for disposal.

4 (3) For purposes of the tax imposed by this section, a
5 fraction of a cubic foot is considered to be a full cubic foot.

6 Sec. 163.003. Deposit of tax revenue. The comptroller
7 shall deposit the tax revenue collected under this chapter into the
8 General Fund.

9 SECTION 2. This Act takes effect immediately if it receives
10 a vote of two-thirds of all the members elected to each house, as
11 provided by Section 39, Article III, Texas Constitution. If this
12 Act does not receive the vote necessary for immediate effect, this
13 Act takes effect September 1, 2003.