## GENERAL ASSEMBLY OF NORTH CAROLINA

## **SESSION 1989**

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## SENATE BILL 1567 Second Edition Engrossed 7/18/90

| Short Title: LLRW Disposal Site Size/Waste Tax.                     | (Public)           |
|---|--------------------|
| Sponsors: Senators Conder, Plyler, Johnson of Wake, Staton, Sherron | , Walker, and Lee. |
| Referred to: Environment and Natural Resources.                     |                    |

## June 6, 1990

A BILL TO BE ENTITLED

AN ACT TO CLARIFY THE SIZE OF THE SITE SELECTED AS THE PREFERRED

SITE FOR THE LOW-LEVEL RADIOACTIVE WASTE DISPOSAL FACILITY

AND TO IMPOSE A TAX FOR THE PRIVILEGE OF USING A LOW-LEVEL

RADIOACTIVE WASTE FACILITY OPERATED PURSUANT TO CHAPTER

104G OF THE GENERAL STATUTES.

The General Assembly of North Carolina enacts:

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Section 1. G.S. 104G-9(g) reads as rewritten:

No later than 15 November 1990, the Authority shall select the preferred site "(g) for a low-level radioactive waste disposal facility and begin proceedings to purchase or if necessary, condemn property for such site(s) under the State's power of eminent The site selected shall be of sufficient size to accommodate the waste reasonably expected to be received for disposal from within the states which are members of the Southeast Interstate Low-Level Radioactive Waste Management Compact, G.S. 104F-1, using the best available estimates, including sufficient reserve capacity as the Authority, in its discretion, shall deem appropriate. The procedure for condemnation by the Authority shall be as set out in Article 9 of Chapter 136 of the General Statutes, except that the Authority shall have the same rights, powers, duties, and responsibilities as are set out for the Department of Transportation. The General Assembly finds that the protection of public health, safety, and welfare, including protection of the environment, requires that facilities for the management and disposal of low-level radioactive waste be established. The acquisition of real property for the management and disposal of low-level radioactive waste is therefore declared to be for the use and benefit of the public, and to serve a public purpose. Pursuant to G.S. 104E-6.1, fee simple title to the real property shall be vested in the Authority."

Sec. 2. G.S. 104G-18(d) reads as rewritten:

"(d) The Authority shall collect and deposit with the State Treasurer, on behalf of local governments where a low-level radioactive waste disposal facility is located, a tax on the gross receipts of the facility in the amount of two and one-half percent (2.5%) to be distributed to local governments as the General Assembly shall provide. The Authority shall develop and recommend to the General Assembly a proposed revenue package and revenue distribution formula which the General Assembly shall consider in providing for distribution of this tax and such other revenues as may be recommended. paid to the county in which the facility is located. In the event that the facility is located in more than one county, the proceeds shall be divided equally among all the counties in which the facility is located."

Sec. 3. G.S. 104G-18 is amended by adding the following new subsections to read:

- "(e) The Authority shall collect and deposit with the State Treasurer, on behalf of counties where a low-level radioactive waste disposal facility is located, a tax imposed on any generator of low-level radioactive waste for the privilege of disposing of low-level radioactive waste at the facility, in the amount of thirty cents (\$.30) per millicurie of waste disposed at the facility to be paid to the county in which the facility is located on a quarterly basis. In the event that the facility is located in more than one county, the proceeds shall be divided equally among all the counties in which the facility is located.
- (f) Each generator shall, within 15 days after the last day of each month, report to the Authority the amount in volume and in millicuries of low-level radioactive waste disposed of in each facility in this State during the preceding month. Taxes collected pursuant to subsection (e) are due when the report is filed. For negligent failure to comply with the provisions of subsection (e) of this section, without intent to defraud, there shall be assessed, as a penalty, an additional tax equal to twenty-five percent (25%) of the total deficiency. Further, any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat any such tax, or the payment thereof, shall also be guilty of a Class I felony punishable by imprisonment up to five years, a fine up to twenty-five thousand dollars (\$25,000), or both."
- Sec. 4. Section 1 of this act is effective upon ratification. The remaining sections of this act shall become effective January 1, 1991.