

CHAPTER 127

**TAXATION**

**SENATE BILL 93-173**

BY SENATORS Bishop, Wattenberg, L. Powers, Casey, Cassidy, Gallagher, Hopper, Pastore, Tebedo, Trujillo, and Weissmann; also REPRESENTATIVES Entz, George, Foster, Taylor, Acquafresca, Chlouber, DeGette, Fleming, Jerke, Kaufman, Reeser, Salaz, and Wright.

**AN ACT**

**CONCERNING THE URANIUM MILL TAILINGS REMEDIAL ACTION PROGRAM.**

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** 39-29-108 (4), Colorado Revised Statutes, 1982 Repl. Vol., as amended by Senate Bill 93-82, enacted at the First Regular Session of the Fifty-ninth General Assembly, is amended to read:

**39-29-108. Allocation of severance tax revenues.** (4) (a) Notwithstanding any provisions of this section to the contrary, for the 1987-88, 1988-89, 1989-90, 1990-91, 1991-92, 1992-93, and 1993-94 fiscal years, those gross receipts realized from the severance taxes imposed on minerals and mineral fuels which would otherwise be credited to the state severance tax trust fund under the provisions of this section shall be credited to the state general fund.

(b) NOTWITHSTANDING ANY PROVISIONS OF THIS SECTION TO THE CONTRARY, FOR THE 1994-95 FISCAL YEAR, THOSE GROSS RECEIPTS REALIZED FROM THE SEVERANCE TAXES IMPOSED ON MINERALS AND MINERAL FUELS WHICH WOULD OTHERWISE BE CREDITED TO THE STATE SEVERANCE TAX TRUST FUND UNDER THE PROVISIONS OF THIS SECTION SHALL BE CREDITED TO THE URANIUM MILL TAILINGS REMEDIAL ACTION PROGRAM FUND CREATED IN SECTION 39-29-116 (2); EXCEPT THAT THE AMOUNT CREDITED TO SUCH FUND DURING THE 1994-95 FISCAL YEAR SHALL NOT EXCEED FIVE MILLION DOLLARS. ANY RECEIPTS IN EXCESS OF FIVE MILLION DOLLARS SHALL BE CREDITED TO THE STATE SEVERANCE TAX TRUST FUND.

(c) NOTWITHSTANDING ANY PROVISIONS OF THIS SECTION TO THE CONTRARY, FOR THE 1995-96 AND 1996-97 FISCAL YEARS, THOSE GROSS RECEIPTS REALIZED FROM

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

THE SEVERANCE TAXES IMPOSED ON MINERALS AND MINERAL FUELS WHICH WOULD OTHERWISE BE CREDITED TO THE STATE SEVERANCE TAX TRUST FUND UNDER THE PROVISIONS OF THIS SECTION SHALL BE CREDITED TO THE URANIUM MILL TAILINGS REMEDIAL ACTION PROGRAM FUND CREATED IN SECTION 39-29-116 (2); EXCEPT THAT THE AMOUNT CREDITED TO SUCH FUND DURING THE 1995-96 AND 1996-97 FISCAL YEARS SHALL NOT EXCEED TWO AND ONE-HALF MILLION DOLLARS PER FISCAL YEAR. ANY RECEIPTS IN EXCESS OF TWO AND ONE-HALF MILLION DOLLARS SHALL BE CREDITED TO THE STATE SEVERANCE TAX TRUST FUND.

**SECTION 2.** 39-29-109 (5), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is repealed as follows:

**39-29-109. Severance tax trust fund - created - administration - use for augmenting the general fund.** (5) ~~(a) Any other provisions of law to the contrary notwithstanding, on July 1, 1990, there shall be transferred, out of the severance tax trust fund and into the uranium mill tailings remedial action program fund, created in section 39-29-116, the sum of sixteen million dollars. Any unexpended and unencumbered moneys in the uranium mill tailings remedial action program fund at the end of fiscal year 1995-96 shall be credited and transferred to the severance tax trust fund.~~

~~(b) This subsection (5) is repealed, effective July 1, 1996.~~

**SECTION 3.** 39-29-116 (1), (2), (3), (4), and (6), Colorado Revised Statutes, 1982 Repl. Vol., as amended, are amended to read:

**39-29-116. Uranium mill tailings remedial action program fund - creation - repeal.** (1) The general assembly hereby declares that the purpose of creating the uranium mill tailings remedial action program fund is to provide a funding source to match federal funds available under the federal "Uranium Mill Tailings Radiation Control Act of 1978", 42 U.S.C. 7901 et seq., for the purpose of cleaning up certain sites designated in Colorado for cleanup. The general assembly states that its intent in enacting this section is to assure that Colorado has those state moneys set aside in order to obtain the federal funds before those federal funds are completely used in cleaning up other sites or are no longer available. The general assembly further intends that the amount of moneys transferred into this new fund from the severance tax trust fund and the amounts which will be awarded from the local government severance tax fund AND THE LOCAL GOVERNMENT MINERAL IMPACT FUND should be sufficient to clean up all of the FEDERAL designated sites in Colorado without additional appropriation, transfers, or awards.

(2) There is hereby created in the office of the state treasurer the uranium mill tailings remedial action program fund for the sole purpose of providing a state match to federal funds available for the cleanup of uranium mill tailing sites as designated for cleanup under the federal "Uranium Mill Tailings Radiation Control Act of 1978", 42 U.S.C. 7901 et seq. The fund shall consist of moneys transferred to the fund from the severance tax trust fund in accordance with section ~~39-29-109~~ 39-29-109 (5) AS IT EXISTED PRIOR TO ITS REPEAL and any other moneys made available or appropriated into the uranium mill tailings remedial action program fund pursuant to subsection (3) of this section. The moneys in the uranium MILL tailings remedial action program fund available for remedial costs only shall not exceed ~~thirty-two~~

FIFTY-SEVEN million dollars. Moneys in the fund shall be subject to annual appropriation. All interest derived from the deposit and investment of moneys in the uranium mill tailings remedial action program fund shall be credited to such fund. ANY UNEXPENDED AND UNENCUMBERED MONEYS IN THE URANIUM MILL TAILINGS REMEDIAL ACTION PROGRAM FUND AT THE END OF THE 1998-99 FISCAL YEAR SHALL BE CREDITED AND TRANSFERRED TO THE SEVERANCE TAX TRUST FUND.

(3) (a) The state treasurer is authorized to accept and credit to the uranium mill tailings remedial action program fund any donations received by the state for the express purpose of projects for the cleanup of uranium mill tailings. Such donations may include any amounts made available from the local government severance tax fund AND THE LOCAL GOVERNMENT MINERAL IMPACT FUND as directed by the executive director of the department of local affairs pursuant to section 39-29-110 AND SECTION 34-63-102 (5), C.R.S., and with the approval of the oversight committee as created in subsection (4) of this section. It is the intent of the general assembly that a minimum of six million dollars be retained in the local government severance tax fund AND THE LOCAL GOVERNMENT MINERAL IMPACT FUND for grants and loans to local communities.

(b) BEFORE OR DURING FISCAL YEAR 1993-94, THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL AFFAIRS SHALL DISTRIBUTE NOT LESS THAN FIVE MILLION DOLLARS TO THE URANIUM MILL TAILINGS REMEDIAL ACTION PROGRAM FUND FROM THE LOCAL GOVERNMENT MINERAL IMPACT FUND, THE LOCAL GOVERNMENT SEVERANCE TAX FUND, OR A COMBINATION THEREOF. THE EXECUTIVE DIRECTOR SHALL DETERMINE THE AMOUNT OF MONEYS, IF ANY, TO BE DISTRIBUTED FROM EACH FUND.

(c) BEFORE OR DURING FISCAL YEARS 1994-95, 1995-96, AND 1996-97, THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL AFFAIRS SHALL DISTRIBUTE IN THE AGGREGATE NOT LESS THAN FIVE MILLION DOLLARS TO THE URANIUM MILL TAILINGS REMEDIAL ACTION PROGRAM FUND FROM THE LOCAL GOVERNMENT MINERAL IMPACT FUND, THE LOCAL GOVERNMENT SEVERANCE TAX FUND, OR A COMBINATION THEREOF; EXCEPT THAT AT LEAST TWO AND ONE-HALF MILLION DOLLARS SHALL BE DISTRIBUTED BEFORE OR DURING FISCAL YEAR 1995-96. THE EXECUTIVE DIRECTOR SHALL DETERMINE THE AMOUNT OF MONEYS, IF ANY, TO BE DISTRIBUTED FROM EACH FUND.

(d) FOR FISCAL YEARS AFTER 1996-97, THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF LOCAL AFFAIRS MAY DISTRIBUTE MONEYS FROM THE LOCAL GOVERNMENT MINERAL IMPACT FUND AND THE LOCAL GOVERNMENT SEVERANCE TAX FUND PURSUANT TO SECTION 34-63-102 (5), C.R.S., AND SECTION 39-29-110, RESPECTIVELY.

(4) There is hereby created a uranium mill tailings remedial action program fund oversight committee. The oversight committee shall consist of five members, comprised of the executive director of the department of local affairs, two members of the house of representatives appointed by the speaker of the house of representatives, and two members of the senate appointed by the president of the senate. One of the legislative members shall be from the capital development committee, and one of the legislative members shall reside on the western slope. The department of health shall annually report on or before ~~March 1~~ SEPTEMBER 15 of

each year to the oversight committee on the progress of the cleanup of uranium mill tailing sites pursuant to the uranium mill tailings remedial action program, the proposed and final transfers or disposition of the land of any of the sites, and the proposed program activities and financing requested for the next fiscal year. The oversight committee shall review such report and obtain any additional information it needs in order to prepare a recommendation to the joint budget committee on the proposed funding amounts and sources for the next fiscal year.

(6) This section is repealed, effective July 1, ~~1996~~ 1999.

**SECTION 4.** 34-63-102 (5) (a), Colorado Revised Statutes, 1984 Repl. Vol., is amended to read:

**34-63-102. Creation of mineral leasing fund - distribution.** (5) (a) The remaining fifteen percent of all moneys described in paragraph (a) of subsection (1) of this section and any moneys received pursuant to subparagraph (II) of paragraph (b) of subsection (3) of this section shall, upon receipt, be paid into the local government mineral impact fund, which is hereby created. The executive director of the department of local affairs shall distribute moneys from such fund pursuant to subsection (3) of this section; except that the remainder provided for in this paragraph (a) shall be distributed in accordance with the purposes and priorities described in subsection (1) of this section. NOTWITHSTANDING ANY OTHER PROVISION OF THIS PARAGRAPH (a) TO THE CONTRARY, THE EXECUTIVE DIRECTOR SHALL DISTRIBUTE MONEYS FROM SUCH FUND TO THE URANIUM MILL TAILINGS REMEDIAL ACTION PROGRAM FUND IN ACCORDANCE WITH THE PROVISIONS OF SECTION 39-29-116 (3), C.R.S.

**SECTION 5.** 39-29-110 (1) (b), Colorado Revised Statutes, 1982 Repl. Vol., as amended, is amended BY THE ADDITION OF A NEW SUBPARAGRAPH to read:

**39-29-110. Local government severance tax fund - creation - administration - energy impact assistance advisory committee created.** (1) (b) (III) IN ADDITION TO THE DISTRIBUTION OF MONEYS AUTHORIZED UNDER SUBPARAGRAPHS (I) AND (II) OF THIS PARAGRAPH (b), THE EXECUTIVE DIRECTOR SHALL DISTRIBUTE MONEYS TO THE URANIUM MILL TAILINGS REMEDIAL ACTION PROGRAM FUND IN ACCORDANCE WITH THE PROVISIONS OF SECTION 39-29-116 (3).

**SECTION 6. Safety clause.** The general assembly hereby finds, determines, and declares that this act is necessary for the immediate preservation of the public peace, health, and safety.

Approved: April 19, 1993