

Colin W. Jack proposes the following substitute bill:

Solar Panel Disposal Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Colin W. Jack

Senate Sponsor: Scott D. Sandall

LONG TITLE

General Description:

This bill creates a study and a program for the testing and disposal of solar panel waste.

Highlighted Provisions:

This bill:

- defines terms;
- mandates disclosure language by a solar retailer regarding state requirements for the testing and disposal of a solar panel;
- authorizes the Waste Management and Radiation Control Board to make rules, beginning on July 1, 2028, for the testing and disposal of solar panel waste;
- creates the Solar Panel Waste Restricted Account;
- imposes an assessment on renewable energy parent entities to be deposited into the Solar Panel Waste Restricted Account;
- imposes a distributed generation fee on small-scale solar entities;
- provides for the Division of Waste Management and Radiation Control (division) to require an owner or operator of a solar panel, beginning on July 1, 2028, to:
 - complete a hazardous waste analysis on the solar panel before disposal; and
 - dispose of hazardous solar panel waste at a solar panel waste disposal site or solar panel waste recycling facility;
- allows an operator of a landfill to submit an application to register with the division as a solar panel waste disposal site;
- establishes that the director of the division may enforce the solar panel waste requirements by bringing a civil action in a court;
- requires the division to report annually to two legislative committees;
- requires the division to complete a study on solar panel recycling in the state and report the findings and recommendations to two legislative committees;

- 29 ▸ clarifies that the energy project assessment ends on December 31, 2027; and
 30 ▸ makes technical and conforming changes.

31 **Money Appropriated in this Bill:**

32 None

33 **Other Special Clauses:**

34 None

35 **Utah Code Sections Affected:**

36 AMENDS:

37 **13-52-202**, as last amended by Laws of Utah 2025, Chapter 181

38 **19-1-105**, as last amended by Laws of Utah 2025, Chapter 14

39 **63I-2-279**, as last amended by Laws of Utah 2025, Chapter 258

40 **79-6-1402**, as enacted by Laws of Utah 2025, Chapters 146, 258

41 **79-6-1403**, as enacted by Laws of Utah 2025, Chapters 146, 258

42 ENACTS:

43 **19-6-1301**, Utah Code Annotated 1953

44 **19-6-1302**, Utah Code Annotated 1953

45 **19-6-1303**, Utah Code Annotated 1953

46 **19-6-1304**, Utah Code Annotated 1953

47 **19-6-1305**, Utah Code Annotated 1953

48 **19-6-1306**, Utah Code Annotated 1953

49 **19-6-1307**, Utah Code Annotated 1953

50 **19-6-1308**, Utah Code Annotated 1953

51 **19-6-1309**, Utah Code Annotated 1953

52 **79-6-1402.5**, Utah Code Annotated 1953

53

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

55 Section 1. Section **13-52-202** is amended to read:

56 **13-52-202 . Contents of disclosure statement for any solar agreement.**

57 If a solar retailer is proposing to enter any solar agreement with a potential customer, the
 58 disclosure statement required in Subsection 13-52-201(1) shall include:

- 59 (1) a statement indicating that operations or maintenance services are not included as part
 60 of the solar agreement, if those services are not included as part of the solar agreement;
 61 (2) if the solar retailer provides any written estimate of the savings the potential customer is
 62 projected to realize from the residential solar energy system:

- 63 (a)(i) the estimated projected savings over the life of the solar agreement; and
64 (ii) at the discretion of the solar retailer, the estimated projected savings over any
65 longer period not to exceed the anticipated 20-year useful life of the residential
66 solar energy system;
- 67 (b) any material assumptions used to calculate estimated projected savings and the
68 source of those assumptions, including:
- 69 (i) if an annual electricity rate increase is assumed, the rate of the assumed increase,
70 which may not be greater than 3%, and the solar retailer's basis for the assumption
71 of the rate increase;
- 72 (ii) the potential customer's eligibility for or receipt of tax credits or other
73 governmental or utility incentives;
- 74 (iii) residential solar energy system production data, including production
75 degradation;
- 76 (iv) the residential solar energy system's eligibility for interconnection under any net
77 metering or similar program;
- 78 (v) electrical usage and the residential solar energy system's designed offset of the
79 electrical usage;
- 80 (vi) historical utility costs paid by the potential customer;
- 81 (vii) any rate escalation affecting a payment between the potential customer and the
82 solar retailer; and
- 83 (viii) the costs associated with replacing equipment making up part of the residential
84 solar energy system or, if those costs are not assumed, a statement indicating that
85 those costs are not assumed; and
- 86 (c) three separate statements in capital letters in close proximity to any written estimate
87 of projected savings, with substantially the following form and content:
- 88 (i) "THIS IS AN ESTIMATE. UTILITY RATES MAY GO UP OR DOWN AND
89 ACTUAL SAVINGS, IF ANY, MAY VARY. HISTORICAL DATA ARE NOT
90 NECESSARILY REPRESENTATIVE OF FUTURE RESULTS. FOR
91 FURTHER INFORMATION REGARDING RATES, CONTACT YOUR
92 LOCAL UTILITY OR THE STATE PUBLIC SERVICE COMMISSION.";
- 93 (ii) "ESTIMATES OF ENERGY PRODUCTION GENERATED BY A
94 RESIDENTIAL SOLAR ENERGY SYSTEM MAY VARY. THE
95 RESIDENTIAL SOLAR ENERGY SYSTEM MAY PRODUCE MORE OR
96 LESS THAN THE ESTIMATED ENERGY PRODUCTION."; and

97 (iii) "TAX AND OTHER FEDERAL, STATE, AND LOCAL INCENTIVES VARY
98 AS TO REFUNDABILITY AND ARE SUBJECT TO CHANGE OR
99 TERMINATION BY LEGISLATIVE OR REGULATORY ACTION, WHICH
100 MAY IMPACT SAVINGS ESTIMATES. CONSULT A TAX PROFESSIONAL
101 FOR MORE INFORMATION.";

102 (3) a notice stating: "Legislative or regulatory action may affect or eliminate your ability to
103 sell or get credit for any excess power generated by the solar energy system, and may
104 affect the price or value of that power.";

105 (4) the notice described in Subsection 13-11-4(2)(m) or Subsection 13-26-5(2)(a), if
106 applicable;

107 (5) a statement describing the solar energy system and indicating the solar energy system
108 design assumptions, including the make and model of the solar panels and inverters,
109 solar energy system size, positioning of the panels on the customer's property, estimated
110 first-year energy production, and estimated annual energy production degradation,
111 including the overall percentage degradation over the term of the solar agreement or, at
112 the solar retailer's option, over the estimated useful life of the solar energy system;

113 (6) a description of any warranty, representation, or guarantee of energy production of the
114 solar energy system;

115 (7) the approximate start and completion dates for the installation of the solar energy
116 system;

117 (8) the statement: "The solar retailer may not begin installation of the system until at least
118 four business days after the day on which the solar retailer and customer enter into a
119 contract.";

120 (9)(a) a statement indicating whether the solar retailer may transfer any warranty or
121 maintenance obligations related to the solar energy system to a third party; and

122 (b) if the solar retailer may transfer any warranty or maintenance obligations related to
123 the solar energy system, the statement: "The maintenance and repair obligations
124 under your contract may be assigned or transferred without your consent to a third
125 party who will be bound to all the terms of the contract. If a transfer occurs, you will
126 be notified of any change to the address, email address, or phone number to use for
127 questions or payments or to request solar energy system maintenance or repair.";

128 (10) if the solar retailer will not obtain customer approval to connect the solar energy
129 system to the customer's utility, a statement to that effect and a description of what the
130 customer [~~must~~] shall do to interconnect the solar energy system to the utility;

- 131 (11) a description of any roof penetration warranty or other warranty that the solar retailer
132 provides the customer or a statement, in bold capital letters, that the solar retailer does
133 not provide any warranty;
- 134 (12) a statement indicating whether the solar retailer will make a fixture filing or other
135 notice in the county real property records covering the solar energy system, including a
136 Notice of Independently Owned Solar Energy System, and any fees or other costs
137 associated with the filing that the solar retailer may charge the customer;
- 138 (13) a statement in capital letters with the following form and content: "NO EMPLOYEE
139 OR REPRESENTATIVE OF [name of solar retailer] IS AUTHORIZED TO MAKE
140 ANY PROMISE TO YOU THAT IS NOT CONTAINED IN THIS DISCLOSURE
141 STATEMENT CONCERNING COST SAVINGS, TAX BENEFITS, OR
142 GOVERNMENT OR UTILITY INCENTIVES. YOU SHOULD NOT RELY UPON
143 ANY PROMISE OR ESTIMATE THAT IS NOT INCLUDED IN THIS DISCLOSURE
144 STATEMENT.";
- 145 (14) a statement in capital letters with substantially the following form and content: "[name
146 of solar retailer] IS NOT AFFILIATED WITH ANY UTILITY COMPANY OR
147 GOVERNMENT AGENCY. NO EMPLOYEE OR REPRESENTATIVE OF [name of
148 solar retailer] IS AUTHORIZED TO CLAIM AFFILIATION WITH A UTILITY
149 COMPANY OR GOVERNMENT AGENCY.";
- 150 (15) a statement with the name and contact information of the person that will perform the
151 installation;
- 152 (16) a statement that the state may require the potential customer, at full cost to the
153 potential customer, to:
- 154 (a) test a residential solar energy system for a hazardous substance before disposal; and
155 (b) dispose of a residential solar energy system in accordance with state law or risk a
156 civil penalty up to \$10,000 per day of violation;
- 157 [~~(16)~~] (17) a notice that the solar retailer may not sell the contract to another solar company
158 without express customer approval;
- 159 [~~(17)~~] (18) a conspicuous list of:
- 160 (a) finance fees, including those not charged directly to the customer; and
161 (b) solar energy system operation and maintenance that the customer is obligated to
162 perform to comply with the terms of the guarantee of the minimum energy
163 production; and
- 164 [~~(18)~~] (19) any additional information, statement, or disclosure the solar retailer considers

165 appropriate, as long as the additional information, statement, or disclosure does not have
166 the purpose or effect of obscuring the disclosures required under this part.

167 Section 2. Section **19-1-105** is amended to read:

168 **19-1-105 . Divisions of department -- Control by division directors.**

169 (1) The following divisions are created within the department:

170 (a) the Division of Air Quality, to administer Chapter 2, Air Conservation Act;

171 (b) the Division of Drinking Water, to administer Chapter 4, Safe Drinking Water Act;

172 (c) the Division of Environmental Response and Remediation, to administer:

173 (i) Chapter 6, Part 3, Hazardous Substances Mitigation Act; and

174 (ii) Chapter 6, Part 4, Petroleum Storage Tank Act;

175 (d) the Division of Waste Management and Radiation Control, to administer:

176 (i) Chapter 3, Radiation Control Act;

177 (ii) Chapter 6, Part 1, Solid and Hazardous Waste Act;

178 (iii) Chapter 6, Part 2, Hazardous Waste Facility Siting Act;

179 (iv) Chapter 6, Part 5, Solid Waste Management Act;

180 (v) Chapter 6, Part 6, Lead Acid Battery Disposal;

181 (vi) Chapter 6, Part 7, Used Oil Management Act;

182 (vii) Chapter 6, Part 8, Waste Tire Recycling Act;

183 (viii) Chapter 6, Part 10, Mercury Switch Removal Act;

184 (ix) Chapter 6, Part 11, Industrial Byproduct Reuse;[-and]

185 (x) Chapter 6, Part 12, Disposal of Electronic Waste Program; and

186 (xi) Chapter 6, Part 13, Testing and Disposal of Solar Panel Waste; and

187 (e) the Division of Water Quality, to administer Chapter 5, Water Quality Act.

188 (2) Each division is under the immediate direction and control of a division director

189 appointed by the executive director.

190 (3)(a) A division director shall possess the administrative skills and training necessary to

191 perform the duties of division director.

192 (b) A division director shall hold one of the following degrees from an accredited

193 college or university:

194 (i) a four-year degree in physical or biological science or engineering;

195 (ii) a related degree; or

196 (iii) a degree in law.

197 (4) The executive director may remove a division director at will.

198 (5) A division director shall serve as the executive secretary to the policymaking board,

199 created in Section 19-1-106, that has rulemaking authority over the division director's
200 division.

201 Section 3. Section **19-6-1301** is enacted to read:

202 **Part 13. Testing and Disposal of Solar Panel Waste**

203 **19-6-1301 . Definitions.**

204 As used in this part:

- 205 (1) "Account" means the Solar Panel Waste Restricted Account created in Section
206 19-6-1303.
- 207 (2) "Board" means the Waste Management and Radiation Control Board created in Section
208 19-1-106.
- 209 (3) "Hazardous solar panel waste" means solar panel waste that is hazardous waste in
210 accordance with 40 C.F.R. Sec. 261.3.
- 211 (4) "Hazardous waste analysis" means a test to determine whether solar panel waste is
212 hazardous solar panel waste that is:
213 (a) approved by the board; and
214 (b) consistent with 40 C.F.R. Part 261, Identification and Listing of Hazardous Waste.
- 215 (5) "Landfill" means a solid waste treatment, storage, or disposal facility.
- 216 (6) "Nameplate capacity" means the same as that term is defined in Section 79-6-1101.
- 217 (7) "Small-scale solar entity" means the seller of a solar energy system with a nameplate
218 capacity of less than 20 megawatts.
- 219 (8) "Solar panel" means a device that is:
220 (a) rated to generate at least 200 watts of electric energy from solar energy; and
221 (b) designed for long-term residential, commercial, or utility-scale installation.
- 222 (9) "Solar panel installer" means a person that installs a solar panel for:
223 (a) residential use; or
224 (b) commercial use.
- 225 (10) "Solar panel waste" means a solar panel that is discarded or rejected as being spent,
226 useless, worthless, or in excess of the solar panel owner's or operator's needs at the time
227 of discard or rejection.
- 228 (11) "Solar panel waste disposal site" means a landfill or other disposal site that the director
229 has approved for hazardous solar panel waste in accordance with Section 19-6-1306.
- 230 (12) "Utility-scale solar facility" means a commercial facility that:
231 (a) has a capacity to generate electricity from solar energy;
232 (b) has not reached the end of the facility's operational life; and

233 (c) uses solar equipment with a nameplate capacity of at least 20 megawatts.

234 Section 4. Section **19-6-1302** is enacted to read:

235 **19-6-1302 . Powers and duties of board and director -- Rulemaking.**

236 (1) Except as otherwise provided in this chapter, the board shall make rules, beginning on
237 July 1, 2028:

238 (a) to provide for:

239 (i) the appropriate method to perform a hazardous waste analysis of a solar panel
240 described in Section 19-6-1305;

241 (ii) identification of hazardous solar panel waste;

242 (iii) the disposal of hazardous solar panel waste consistent with this part; and

243 (iv) registration of a solar panel waste disposal site operator; and

244 (b) in accordance with:

245 (i) an applicable federal requirement established by federal law; and

246 (ii) Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

247 (2)(a) The director shall administer the requirements for testing and disposal of solar
248 panel waste established under this part.

249 (b) To administer the requirements of this part, the director may:

250 (i) hire and employ division personnel;

251 (ii) advise, consult, and cooperate with a state agency, federal agency, or other person;

252 (iii) enforce a rule made by the board and any requirement of this part by issuing
253 notices and orders;

254 (iv) under the direction of the executive director, represent the state in matters
255 pertaining to interstate solar panel waste management and control, including
256 entering into interstate compacts and other similar agreements; and

257 (v) require an owner or operator of solar panel waste to:

258 (A) provide information or a record relating to a solar panel and solar panel
259 equipment; and

260 (B) complete a hazardous waste analysis for solar panel waste in accordance with
261 Section 19-6-1305.

262 Section 5. Section **19-6-1303** is enacted to read:

263 **19-6-1303 . Solar Panel Waste Restricted Account -- Sources of funding -- Fund**
264 **purpose.**

265 (1) There is created in the General Fund a restricted account known as the Solar Panel
266 Waste Restricted Account.

- 267 (2) The sources of money for the account include:
 268 (a) appropriations from the Legislature;
 269 (b) revenue from a fee described in Section 19-6-1304;
 270 (c) revenue from the recycling study assessment described in Section 79-6-1402.5;
 271 (d) a penalty or fine imposed under this part;
 272 (e) a voluntary contribution received for the cleanup or disposal of solar panel waste; and
 273 (f) interest earned on money in the account.

274 (3) ~~It~~ → **[The] Subject to appropriation, the** ← ~~It~~ director may expend money from the
 274a account to:

- 275 (a) assist or promote a program for:
 276 (i) recycling solar panel waste;
 277 (ii) safely disposing of solar panel waste; or
 278 (iii) providing a hazardous waste analysis of a solar panel consistent with Section
 279 19-6-1305;
 280 (b) pay the division's administrative costs in enforcing this part; and
 281 (c) reimburse the division for the costs of conducting the study on solar panel recycling
 282 described in Section 19-6-1309.

283 Section 6. Section **19-6-1304** is enacted to read:

284 **19-6-1304 . Distributed generation fee -- Deposit of revenue.**

- 285 (1) The division shall impose a fee on a small-scale solar entity installed on or after January
 286 1, 2026, in an amount of:
 287 (a) for a small-scale solar entity of 2 megawatts or less, \$10 for each installed system; or
 288 (b) for a small-scale solar entity between 2 megawatts and 20 megawatts, \$500 for each
 289 installed system.
 290 (2) The division may collect the fee described in Subsection (1):
 291 (a) no more than one time in calendar year 2026; and
 292 (b) no more than one time in calendar year 2027.
 293 (3) The division shall deposit the revenue collected from the fee under this section:
 294 (a) into the account described in Section 19-6-1303; and
 295 (b) for the costs of conducting the study on solar panel recycling described in Section
 296 19-6-1309.
 297 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 298 division may make rules for the collection of fees under this section.

299 Section 7. Section **19-6-1305** is enacted to read:

300 **19-6-1305 . Hazardous waste analysis -- Records maintained by landfills, disposal**
301 **sites, and recycling facilities.**

- 302 (1) Beginning on July 1, 2028, the division may require an owner or operator of a solar
303 panel to complete, or cause to be completed, a hazardous waste analysis on a
304 representative sample of the solar panel, if the solar panel:
305 (a) is damaged beyond salvaging or repurposing; or
306 (b) will be disposed of in a landfill.
- 307 (2) If the results of a hazardous waste analysis indicate that a solar panel is hazardous solar
308 panel waste, an owner or operator of the solar panel shall dispose of the solar panel in
309 accordance with the requirements of this chapter and board rule.
- 310 (3) A landfill, solar panel waste disposal site, or solar panel waste recycling facility shall:
311 (a) maintain all records related to solar panel waste treated, stored, or disposed of at the
312 landfill, solar panel waste disposal site, or solar panel waste recycling facility; and
313 (b) provide to the division a record related to solar panel waste upon request by the
314 division.

315 Section 8. Section **19-6-1306** is enacted to read:

316 **19-6-1306 . Solar panel waste disposal site -- Solar panel waste recycling facility**
317 **-- Operator registration.**

- 318 (1) Beginning on July 1, 2028, a person may not place, discard, or otherwise dispose of
319 solar panel waste in a landfill operated by a municipality, county, political subdivision
320 of the state, or other entity unless:
321 (a) the landfill is registered with the division as a solar panel waste disposal site in
322 accordance with Subsection (2); or
323 (b) the person can demonstrate to the landfill operator that the solar panel waste is not
324 hazardous solar panel waste.
- 325 (2)(a) An operator of a landfill may submit an application to register with the division as
326 a solar panel waste disposal site.
- 327 (b) An applicant for registration as a solar panel waste disposal site shall:
328 (i) submit an application to the division in a form and manner prescribed by the
329 director;
330 (ii) provide the name and business address of the applicant;
331 (iii) submit a plan to the director for handling and safely treating, storing, or
332 disposing of hazardous solar panel waste; and
333 (iv) comply with an application requirement established by board rule.

- 334 (3)(a) An applicant may submit an application to register with the division as a solar
 335 panel waste recycling facility.
- 336 (b) An applicant for registration as a solar panel waste recycling facility shall:
- 337 (i) submit an application to the division in a form and manner prescribed by the
 338 director;
- 339 (ii) provide the name and business address of the applicant;
- 340 (iii) submit a plan to the director for handling and safely treating, storing, or
 341 recycling hazardous solar panel waste; and
- 342 (iv) comply with an application requirement established by board rule.

343 Section 9. Section **19-6-1307** is enacted to read:

344 **19-6-1307 . Violations -- Civil penalty.**

- 345 (1) Any person that violates a requirement of this part or any order issued or rule made
 346 under the authority of this part is subject to a civil penalty of not more than \$10,000 per
 347 day for each day of violation.
- 348 (2)(a) The director may enforce a requirement, rule, agreement, or order issued under
 349 this part by bringing an action in a court under Title 78A, Judiciary and Judicial
 350 Administration.
- 351 (b) Notwithstanding Title 78B, Chapter 3a, Venue for Civil Actions, the director shall
 352 bring an action in a court in the county where the solar panel waste is located.
- 353 (3) The division shall deposit a civil penalty collected under this part into the account
 354 described in Section 19-6-1303.

355 Section 10. Section **19-6-1308** is enacted to read:

356 **19-6-1308 . Annual report.**

- 357 (1) Beginning July 1, 2028, the division shall submit a report, before November 30 of each
 358 year, to the:
- 359 (a) Public Utilities, Energy, and Technology Interim Committee; and
- 360 (b) Natural Resources, Agriculture, and Environment Interim Committee.
- 361 (2) The report described in Subsection (1) shall include:
- 362 (a) the fees and fee amounts set by the board under this part;
- 363 (b) the fee revenue generated under this part;
- 364 (c) information on the amount of solar panel waste entering landfills in the state;
- 365 (d) any program for solar panel waste disposal and recycling that the division has
 366 implemented or assisted in; and
- 367 (e) any recommendation by the division for legislative action regarding solar panel

368 waste disposal.

369 Section 11. Section **19-6-1309** is enacted to read:

370 **19-6-1309 . Solar panel recycling study -- Industry involvement -- Report.**

371 (1) As used in this section, "legislative committees" means:

372 (a) the Public Utilities, Energy, and Technology Interim Committee; and

373 (b) the Natural Resources, Agriculture, and Environment Interim Committee.

374 (2) The division shall conduct a study on solar panel recycling in the state.

375 (3) The study described in Subsection (2) shall include:

376 (a) findings for:

377 (i) the available methods and resources for solar panel recycling;

378 (ii) minimizing the amount of hazardous waste generated by solar panel waste; and

379 (iii) the recovery of commercially valuable materials from solar panel waste; and

380 (b) recommendations for:

381 (i) a convenient, safe, and environmentally responsible system to manage solar panel
382 waste;

383 (ii) a sustainable funding mechanism to encourage high solar panel recycling rates
384 and proper waste management practices;

385 (iii) a method to complete a hazardous waste analysis on solar panel waste to
386 determine if the solar panel waste is hazardous;

387 (iv) requiring a utility scale solar project to provide a decommission plan and
388 decommission fee to the division;

389 (v) development of a solar panel waste recycler registration system;

390 (vi) development of a solar panel waste disposal site registration system;

391 (vii) incentivizing the development of solar panel recycling in the state; and

392 (viii) a fee to fund the implementation of the findings and recommendations
393 described in this Subsection (3).

394 (4) In conducting the study described in Subsection (2), the division shall consult with
395 representatives from the following industries:

396 (a) utility-scale solar facilities;

397 (b) small-scale solar entities; and

398 (c) recycling and waste management.

399 (5) The division shall report to the legislative committees:

400 (a) before November 30, 2026, a progress report of the study findings and
401 recommendations described in Subsection (3); and

402 (b) before July 1, 2027, a complete report of the study findings and recommendations
403 described in Subsection (3).

404 Section 12. Section **63I-2-279** is amended to read:

405 **63I-2-279 . Repeal dates: Title 79.**

406 (1) Section 79-2-407, Study of funding for water infrastructure costs, is repealed July 1,
407 2025.

408 (2) Subsection 79-4-1002(2), regarding a pilot program for veteran free admission to state
409 parks, is repealed July 1, 2025.

410 (3) Title 79, Chapter 6, Part 14, Energy Project Assessment, is repealed [~~January 1~~]
411 December 31, 2028.

412 Section 13. Section **79-6-1402** is amended to read:

413 **79-6-1402 . Energy project assessment.**

414 (1) Beginning January 1, 2026, and ending December 31, 2027, each renewable energy
415 parent entity with an eligible facility that is commercially operational in the state shall
416 pay an annual energy project assessment to the tax commission before March 1 of each
417 year.

418 (2) The amount of the energy project assessment is based on the total number of generating
419 alternating current nameplate capacity megawatts of wind or solar electric generation
420 facilities that are commercially operational in the state at the beginning of the calendar
421 year, and controlled by the renewable energy parent entity, as follows:

422 (a) for 500 or greater megawatts of operational generating alternating current nameplate
423 capacity, the assessment is \$200,000;

424 (b) for megawatts of operational generating alternating current nameplate capacity equal
425 to or greater than 200 megawatts, but less than 500 megawatts, the assessment is
426 \$175,000;

427 (c) for megawatts of operational generating alternating current nameplate capacity equal
428 to or greater than 100 megawatts, but less than 200 megawatts, the assessment is
429 \$125,000;

430 (d) for megawatts of operational generating alternating current nameplate capacity equal
431 to or greater than 50 megawatts, but less than 100 megawatts, the assessment is
432 \$50,000; and

433 (e) for megawatts of operational generating alternating current nameplate capacity equal
434 to or greater than 20 megawatts, but less than 50 megawatts, the assessment is
435 \$25,000.

436 (3) The office shall annually determine the amount of energy project assessment each
437 renewable energy parent entity owes under this section and report that amount to the tax
438 commission to be collected in accordance with Section 79-6-1403.

439 (4) The office may make rules, in accordance with Title 63G, Chapter 3, Utah
440 Administrative Rulemaking Act, to create procedures for assessing and reporting the
441 amounts to be collected under this section.

442 Section 14. Section **79-6-1402.5** is enacted to read:

443 **79-6-1402.5 . Recycling study assessment.**

444 (1) Beginning January 1, 2027, and ending December 31, 2028, each renewable energy
445 parent entity with an eligible facility that is commercially operational in the state shall
446 pay an annual recycling study assessment to the tax commission before March 1 of each
447 year.

448 (2) The amount of the recycling study assessment described in Subsection (1) is based on
449 the total number of generating alternating current nameplate capacity megawatts of wind
450 or solar electric generation facilities that are commercially operational in the state at the
451 beginning of the calendar year, and controlled by the renewable energy parent entity, as
452 follows:

453 (a) for 500 or greater megawatts of operational generating alternating current nameplate
454 capacity, the assessment is \$20,000;

455 (b) for megawatts of operational generating alternating current nameplate capacity equal
456 to or greater than 200 megawatts, but less than 500 megawatts, the assessment is
457 \$17,500;

458 (c) for megawatts of operational generating alternating current nameplate capacity equal
459 to or greater than 100 megawatts, but less than 200 megawatts, the assessment is
460 \$12,500;

461 (d) for megawatts of operational generating alternating current nameplate capacity equal
462 to or greater than 50 megawatts, but less than 100 megawatts, the assessment is
463 \$5,000; and

464 (e) for megawatts of operational generating alternating current nameplate capacity equal
465 to or greater than 20 megawatts, but less than 50 megawatts, the assessment is \$2,500.

466 (3) The office shall:

467 (a) annually determine the amount of recycling study assessment each renewable energy
468 parent entity owes under this section; and

469 (b) report the amount described in Subsection (3)(a) to the tax commission to be

470 collected in accordance with Section 79-6-1403.

471 (4) The office may make rules, in accordance with Title 63G, Chapter 3, Utah
472 Administrative Rulemaking Act, to create procedures for assessing and reporting the
473 amounts to be collected under this section.

474 Section 15. Section **79-6-1403** is amended to read:

475 **79-6-1403 . Administration of the assessment -- Deposit of revenue.**

476 (1) The tax commission shall administer, collect, and enforce the energy project assessment
477 and recycling study assessment collected under this part in accordance with Title 59,
478 Chapter 1, General Taxation Policies.

479 (2)(a) A renewable energy parent entity shall electronically file with the tax commission,
480 on or before March 1 of each year, a statement containing the information required
481 by Subsection (2)(b) in a form and manner prescribed by the tax commission.

482 (b) The statement required in Subsection (2)(a) shall include:

483 (i) the name of the renewable energy parent entity;

484 (ii) the nameplate capacity in megawatts of wind or solar electric generation facilities
485 that are generating alternating current, commercially operational in the state at the
486 beginning of the calendar year, and controlled by the renewable energy parent
487 entity; and

488 (iii) any other reasonable and necessary information required by the tax commission.

489 (c) A statement required to be filed with the tax commission shall be signed and sworn
490 to by the chief executive officer of the renewable energy parent entity or the chief
491 executive officer's designee.

492 (3) The tax commission shall deposit revenue collected from the energy project assessment
493 described in Section 79-6-1402 into the Species Protection Account.

494 (4) The tax commission shall deposit revenue collected from the recycling study assessment
495 described in Section 79-6-1402.5 into the Solar Panel Waste Restricted Account created
496 in Section 19-6-1303.

497 Section 16. **Effective Date.**

498 This bill takes effect on May 6, 2026.