Historical Tax Law Changes
Commercial Nuclear Generating Station Assessment

Laws 1981, Chapter 212 established an annual assessment on commercial nuclear generating stations, to fund the development and maintenance of a state Nuclear Emergency Response Plan. The assessment was levied against each consortium of public service corporations and municipal corporations engaged in constructing or operating a commercial nuclear generating station. Each year the assessment is equal to the amount appropriated by the Legislature to fund the state's Nuclear Emergency Response Plan. The assessment was collected by the Department of Revenue. One-half of the assessment was due on October 1 and delinquent the following November 1. The remaining half was due on March 1 and was delinquent on the following May 1. All receipts from the assessment were deposited in the state General Fund. The initial assessment was $300,000. (E - April 27, 1981)

Laws 1982, Chapter 85 assessed $547,000 against each consortium constructing a commercial nuclear generating station. (E - April 13, 1982)

Laws 1983, Chapter 20 changed the due date for payment of the annual assessment. Under this law, the assessment was payable on the date that the appropriations for the Nuclear Emergency Response Plan became available for expenditure. If the assessment was not paid on this date, interest was charged at the rate of 10% per year until payment was received. The annual assessment for FY 1984 was $708,531 plus 10% annual interest. (E - March 24, 1983)

Laws 1984, Chapter 98 assessed against each consortium constructing a commercial nuclear generating station in Arizona the sum of $286,676. (E - August 3, 1984)

Laws 1985, Chapter 27 assessed $410,515 plus 10% annual interest on each such consortium. (E - August 7, 1985)

Laws 1986, Chapter 131 assessed $458,200 plus 10% annual interest on each such consortium. (E - August 13, 1986)

Laws 1987, Chapter 96 assessed $483,700 plus 10% annual interest on each such consortium. (E - August 18, 1987)

Laws 1988, Chapter 59 assessed $601,100 plus 10% annual interest on each such consortium. (E - September 30, 1988)

Laws 1989, Chapter 136 assessed $635,100 plus 10% annual interest on each such consortium. (E - September 15, 1989)

Laws 1990, Chapter 72 assessed $651,200 plus 10% annual interest on each such consortium. (E - September 27, 1990)

Laws 1991, Chapter 88 assessed $770,000, plus any applicable interest against each consortium constructing or operating a commercial nuclear generating station in Arizona. (E - May 13, 1991)

Laws 1992, Chapter 138 assessed $843,000 plus any applicable interest against each consortium constructing or operating a commercial nuclear generating station in Arizona. (E - June 10, 1992)

Laws 1993, Chapter 182 assessed $833,000 plus interest against each consortium of public service corporations and municipal corporations engaged in constructing or operating a commercial nuclear generating station in Arizona. (E - April 20, 1993)

Laws 1994, Chapter 28 assessed $870,000 plus interest against each consortium of public service corporations and municipal corporations engaged in constructing or operating a commercial nuclear generating station in Arizona. (E - April 7, 1994)

Laws 1995, Chapter 28 assessed $858,564 plus interest against each consortium of public service corporations and municipal corporations engaged in constructing or operating a commercial nuclear generating station in Arizona. (E - March 30, 1995)