

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. (Effective April 27, 1981)

Laws 1982, Chapter 85 assessed \$547,000 against each consortium constructing a commercial nuclear generating station. (Effective 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. (Effective March 24, 1983)

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

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

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

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

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

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

Laws 1990, Chapter 72 assessed \$651,200 plus 10% annual interest on each such consortium. (Effective 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. (Effective 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. (Effective 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. (Effective 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. (Effective 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. (Effective March 30, 1995)

Laws 1996, Chapter 255 levied an assessment of \$850,091 in FY 1998, plus any applicable interest, against each consortium of public service corporations and municipal corporations engaged in constructing or operating a commercial nuclear generating station. Each consortium is required to pay its assessment within one year.

The sum of \$850,091 was then appropriated from the state General Fund for FY 1998 to the Nuclear Emergency Management Fund in order to develop, maintain, and support the state response plan to an emergency at a commercial nuclear generating station. The money is to be used by the Division of Emergency Management of the Department of Emergency and Military Affairs, the Radiation Regulatory Agency, and to the departments and agencies of Maricopa County that have responsibilities under the off-site nuclear emergency response plan of the state. This act provides for a biennial cycle for the assessment levied against each consortium and for the appropriation to the Nuclear Emergency Management Fund. (Effective July 20, 1996)

Laws 1997, Chapter 57 levied assessments of \$878,374 in FY 1998 and \$880,824 in FY 1999. (Effective April 7, 1997)

Laws 1999, Chapter 265 levied an assessment of \$926,814 in FY 2000 and \$945,935 in FY 2001. (Effective May 18, 1999)

Laws 2001, Chapter 277 levied an assessment of \$924,778 in FY 2002 and \$940,611 in FY 2003. (Effective May 1, 2001)

Laws 2003, Chapter 91 levied an assessment of \$1,012,992 in FY 2004 and \$1,036,085 in FY 2005. (Effective April 23, 2003)