

**INTERGENERATIONAL POVERTY SOLUTION**

2019 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Norman K. Thurston**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill creates the Earned Income and Education Savings Incentive Program.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ creates the Earned Income and Education Savings Incentive Program (the program),

including:

- providing a process for an individual identified by the Department of Workforce Services as experiencing intergenerational poverty to receive a state match of deposits into certain 529 savings accounts;

- requiring the sharing of information between the Department of Workforce Services, the Utah Educational Savings Plan, and the State Tax Commission;

and

- requiring the Department of Workforce Services and the Utah Educational Savings Plan to provide information about the program to the Legislature;

- ▶ requires the State Tax Commission to audit information regarding the federal earned income tax credit used for purposes of the program; and

- ▶ requires a sunset review of the program.

**Money Appropriated in this Bill:**

None



28 **Other Special Clauses:**

29 This bill provides a special effective date.

30 **Utah Code Sections Affected:**

31 AMENDS:

32 **59-1-403**, as last amended by Laws of Utah 2018, Chapters 4, 92, and 376

33 **63I-1-235**, as last amended by Laws of Utah 2018, Chapters 232 and 392

34 **63I-1-253**, as last amended by Laws of Utah 2018, Chapters 107, 117, 385, 415, and

35 453

36 **63I-1-259**, as last amended by Laws of Utah 2018, Chapter 281

37 ENACTS:

38 **35A-9-601**, Utah Code Annotated 1953

39 **35A-9-602**, Utah Code Annotated 1953

40 **35A-9-603**, Utah Code Annotated 1953

41 **35A-9-604**, Utah Code Annotated 1953

42 **35A-9-605**, Utah Code Annotated 1953

43 **35A-9-606**, Utah Code Annotated 1953

44 **35A-9-607**, Utah Code Annotated 1953

45 **53B-8a-301**, Utah Code Annotated 1953

46 **53B-8a-302**, Utah Code Annotated 1953

47 **53B-8a-303**, Utah Code Annotated 1953

48 **59-10-1501**, Utah Code Annotated 1953



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

51 Section 1. Section **35A-9-601** is enacted to read:

52 **Part 6. Earned Income and Education Savings Incentive Program**

53 **35A-9-601. Definitions.**

54 As used in this part:

55 (1) "529 savings account" means a tax-advantaged method of saving for higher

56 education costs that:

57 (a) meets the requirements of Section 529, Internal Revenue Code; and

58 (b) is managed by the plan.

- 59           (2) "Beneficiary" means the individual:  
60           (a) designated in a 529 savings account agreement between a person, an estate, or a  
61 trust and the plan; and  
62           (b) to benefit from the amount saved in a 529 savings account.  
63           (3) "Commission" means the State Tax Commission.  
64           (4) "Deposit" means the payment of money from a source other than a match.  
65           (5) "Eligible 529 savings account" means a 529 savings account for which:  
66           (a) a qualifying individual is the account owner; and  
67           (b) a qualifying individual or a minor dependent of a qualifying individual is a  
68 beneficiary.  
69           (6) "Federal earned income tax credit" means the federal earned income tax credit:  
70           (a) described in Section 32, Internal Revenue Code; and  
71           (b) for which a qualifying individual claims and is eligible to claim on the federal  
72 income tax return for the taxable year.  
73           (7) "Higher education costs" means qualified higher education expenses as defined in  
74 Section 529, Internal Revenue Code.  
75           (8) "Match" means the monetary amount:  
76           (a) described in Subsection [35A-9-603\(2\)](#); and  
77           (b) claimed in accordance with Section [35A-9-605](#).  
78           (9) "Minor dependent" means an individual under the age of 19 for whom a qualifying  
79 individual can claim a tax credit under Section 24, Internal Revenue Code, on the qualifying  
80 individual's federal income tax return for the taxable year.  
81           (10) "Plan" means the Utah Educational Savings Plan created in Section [53B-8a-103](#).  
82           (11) "Program" means the Earned Income and Education Savings Incentive Program  
83 created in Section [35A-9-603](#).  
84           (12) "Qualifying individual" means an individual who the department identifies as  
85 experiencing intergenerational poverty and who has not been disqualified from participating in  
86 the program for overclaiming a payment in a previous year.  
87           Section 2. Section **35A-9-602** is enacted to read:  
88           **35A-9-602. Earned Income and Education Savings Incentive Restricted Account.**  
89           (1) There is created a restricted account within the General Fund to be known as the

90 Earned Income and Education Savings Incentive Restricted Account.

91 (2) The department shall administer the restricted account for the purposes described in  
92 this part.

93 (3) The state treasurer shall invest the money in the restricted account according to the  
94 procedures and requirements of Title 51, Chapter 7, State Money Management Act, except that  
95 interest and other earnings derived from the restricted account shall be deposited into the  
96 restricted account.

97 (4) The restricted account shall be funded by:

98 (a) appropriations made to the account by the Legislature; and

99 (b) private donations, grants, gifts, bequests, or money made available from any other  
100 source to implement this part.

101 (5) Subject to appropriation, the department shall use restricted account money for the  
102 program.

103 Section 3. Section **35A-9-603** is enacted to read:

104 **35A-9-603. Earned Income and Education Savings Incentive Program.**

105 (1) (a) There is created the Earned Income and Education Savings Incentive Program to  
106 provide an annual monetary match to eligible 529 savings accounts.

107 (b) The department shall implement the program as early as is practicable, but the  
108 department shall begin accepting applications for the program no later than January 1, 2020.

109 (2) (a) For each qualifying individual that meets the requirements of Subsection (3), the  
110 state will match the amount of a deposit, during the previous calendar year, into one or more of  
111 the qualifying individual's eligible 529 savings accounts up to the lesser of:

112 (i) 10% of the amount that the qualifying individual claims as a federal earned income  
113 tax credit for the taxable year for which the qualifying individual files a claim under Section

114 34A-9-605; and

115 (ii) \$300.

116 (b) The amount in Subsection (2)(a) is the maximum match amount per family per  
117 year.

118 (c) (i) Except as provided in Subsections (2)(c)(ii) and (iii), the match rate is \$1 for  
119 each \$1 deposit.

120 (ii) In a year that the balance of money in the restricted account is insufficient to

121 sustain a \$1 for each \$1 deposit match rate, the department shall reduce the amount of each  
122 match proportionately.

123 (iii) (A) Subject to Subsection (2)(c)(iii)(B), in a year that the balance of the money in  
124 the restricted account exceeds the amount needed for a \$1 for each \$1 deposit match rate, the  
125 department shall increase the amount of each match proportionately.

126 (B) If a qualifying individual's proportionate share under Subsection (2)(c)(iii)(A) is  
127 greater than the amount allowed under Subsection (2)(a), the qualifying individual shall receive  
128 the amount allowed under Subsection (2)(a).

129 (3) To participate in the program, a qualifying individual shall:

130 (a) apply with the department in accordance with Section [35A-9-604](#);

131 (b) for the year in which the qualifying individual is seeking a match from the program:

132 (i) claim and receive a federal earned income tax credit on the qualifying individual's  
133 federal income tax return; and

134 (ii) be the account owner of one or more eligible 529 savings accounts into which a  
135 deposit was made during the previous calendar year; and

136 (c) claim a match in accordance with Section [35A-9-605](#).

137 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
138 department may make rules governing:

139 (a) the timelines for identifying and notifying qualifying individuals and accepting and  
140 processing applications under Section [35A-9-604](#);

141 (b) after consulting with the plan and the commission, additional information to  
142 request in the application for the program; and

143 (c) sanctions for mistakes or errors in filing a claim under Section [35A-9-605](#) that  
144 result in an overpayment of a match, which may include:

145 (i) for good faith errors:

146 (A) a request for reimbursement; or

147 (B) other reconciliation of funds; and

148 (ii) for errors that are not made in good faith:

149 (A) a request for reimbursement; or

150 (B) disqualification from participation in the program.

151 Section 4. Section **35A-9-604** is enacted to read:

- 152 **35A-9-604. Application for program.**
- 153 (1) The department shall provide to each qualifying individual:
- 154 (a) notice of the program;
- 155 (b) information about the benefits of participating in the program;
- 156 (c) information that participation in the program requires that the qualifying individual:
- 157 (i) apply for the program in accordance with this section;
- 158 (ii) be eligible for and claim a federal earned income tax credit;
- 159 (iii) own one or more eligible 529 savings accounts into which a deposit is made
- 160 during the same year for which the qualifying individual claims a federal earned income tax
- 161 credit;
- 162 (iv) sign an information release; and
- 163 (v) claim a match in accordance with Section [35A-9-605](#);
- 164 (d) information about how to claim a federal earned income tax credit; and
- 165 (e) information about how to apply for the program and claim a match.
- 166 (2) (a) To participate in the program, a qualifying individual shall complete annually an
- 167 online application that includes:
- 168 (i) a means for a qualifying individual to sign the information release described in
- 169 Subsection (2)(b);
- 170 (ii) an application to open, or other information explaining how to open, an eligible
- 171 529 savings account; and
- 172 (iii) any other information required by the department, the plan, or the commission to
- 173 administer the program.
- 174 (b) The department, the plan, and the commission shall develop an information release
- 175 that directs and allows:
- 176 (i) the department to report to the plan:
- 177 (A) the name and identifying information of the qualifying individual;
- 178 (B) contact information for the qualifying individual; and
- 179 (C) if the qualifying individual owns an eligible 529 savings account at the time of the
- 180 application, the name of the account owner, the name of the beneficiary, and the account
- 181 number of the eligible 529 savings account;
- 182 (ii) the plan to report to the department:

- 183 (A) the name of the beneficiary for each eligible 529 savings account into which a  
184 deposit was made during the previous calendar year; and
- 185 (B) the amount of deposit made into each eligible 529 savings account for the previous  
186 calendar year;
- 187 (iii) the department to disclose to the commission, the name and identifying  
188 information of the qualifying individual if:
- 189 (A) the plan lists the qualifying individual on the report described in Section  
190 53B-8a-302; and
- 191 (B) the qualifying individual files a claim under Section 35A-9-605; and
- 192 (iv) the commission to disclose to the department, the amount of federal earned income  
193 tax credit that the qualifying individual claimed for the taxable year for which the qualifying  
194 individual files a claim under Section 35A-9-605.
- 195 (3) (a) The department shall provide to the plan the information described in  
196 Subsection (2)(b)(i) for each qualifying individual that the department determines completes  
197 the application requirements described in Subsection (2).
- 198 (b) The department shall provide the information described in Subsection (3)(a):
- 199 (i) on or before December 31; and
- 200 (ii) in a single report.
- 201 (4) (a) The department shall provide to the commission the information described in  
202 Subsection (2)(b)(iii) for each qualifying individual that:
- 203 (i) the plan lists on the report described in Section 53B-8a-302; and
- 204 (ii) files a claim for a match under Section 35A-9-605.
- 205 (b) The department shall provide the information described in Subsection (4)(a):
- 206 (i) on or before May 15; and
- 207 (ii) in a single report.
- 208 (5) The department, the plan, and the commission shall provide for the security and  
209 maintenance of confidentiality of the information shared under an information release.
- 210 (6) (a) The department shall determine whether an applicant for the program:
- 211 (i) is a qualifying individual; and
- 212 (ii) meets the program requirements described in this section.
- 213 (b) An applicant may not appeal the department's determination that the applicant is

214 not a qualifying individual.

215 (c) An applicant may reapply if the department later identifies the applicant as a  
216 qualifying individual.

217 Section 5. Section **35A-9-605** is enacted to read:

218 **35A-9-605. Process to claim a match.**

219 (1) A qualifying individual shall claim a match by filing a claim match form online:

220 (a) on or after January 1 but on or before April 30; and

221 (b) on or after the day on which the qualifying individual files a federal income tax  
222 return for the previous year on which the individual claims a federal earned income tax credit.

223 (2) The qualifying individual shall include on the claim match form:

224 (a) the amount that the qualifying individual claimed as a federal earned income tax  
225 credit;

226 (b) the amount of deposit into one or more eligible 529 savings accounts during the  
227 previous calendar year;

228 (c) the allocation of the match among the eligible 529 savings accounts into which a  
229 deposit is made during the previous calendar year; and

230 (d) any other relevant information requested by the department.

231 (3) Upon receiving a claim under this section, the department shall determine whether  
232 the qualifying individual is listed on the report from the plan described in Section [53B-8a-302](#).

233 (4) (a) If the department determines that the qualifying individual is listed on the report  
234 from the plan, the department shall determine the amount of the qualifying individual's match.

235 (b) The department shall retain records of any match that a qualifying individual  
236 received for the previous calendar year.

237 (c) For each qualifying individual, the department shall subtract the amount of any  
238 match for the previous calendar year from the amount included in the report from the plan.

239 Section 6. Section **35A-9-606** is enacted to read:

240 **35A-9-606. Payment of match.**

241 (1) Subject to the other provisions of this section, the department shall transfer from  
242 the Earned Income and Education Savings Incentive Restricted Account to the plan the amount  
243 of each qualifying individual's match.

244 (2) The department shall send with the transfer described in Subsection (1), for each



245 qualifying individual that is receiving a match:

246 (a) the name of the qualifying individual who is the account owner of an eligible 529  
247 savings account;

248 (b) the name of the beneficiary for each eligible 529 savings account;

249 (c) the amount of the match for the qualifying individual; and

250 (d) the qualifying individual's allocation of the match among eligible 529 savings  
251 accounts.

252 Section 7. Section **35A-9-607** is enacted to read:

253 **35A-9-607. Reporting to the Legislature.**

254 (1) On or before October 1, the department and the plan shall report electronically to  
255 the Economic Development and Workforce Services Interim Committee and the Social  
256 Services Appropriations Subcommittee.

257 (2) The department's report shall include for the previous calendar year:

258 (a) the number of qualifying individuals to whom the department provides notice of the  
259 program;

260 (b) the number of applications for the program;

261 (c) the number of applications for the program from qualifying individuals;

262 (d) the number of qualifying individuals participating in the program that own an  
263 eligible 529 savings account;

264 (e) the number of qualifying individuals participating in the program that claim a  
265 federal earned income tax credit;

266 (f) the number of claims for a match;

267 (g) the number of eligible 529 savings accounts that receive a match; and

268 (h) the total dollar amount provided as a match.

269 (3) The plan's report shall include the aggregate average balance in eligible 529 savings  
270 accounts.

271 Section 8. Section **53B-8a-301** is enacted to read:

272 **Part 3. Earned Income and Education Savings Incentive Program**

273 **53B-8a-301. Definitions.**

274 As used in this part:

275 (1) "Department" means the Department of Workforce Services, created in Section

276 [35A-1-103.](#)

277 (2) "Match" means the same as that term is defined in Section [35A-9-601.](#)

278 (3) "Qualifying individual" means the same as that term is defined in Section  
279 [35A-9-601](#), except that the term is limited to individuals for whom the department sends  
280 information in accordance with Subsection [35A-9-604\(3\)](#).

281 Section 9. Section **53B-8a-302** is enacted to read:

282 **53B-8a-302. Report of information to Department of Workforce Services.**

283 On or before January 31, the plan shall provide an electronic report to the department  
284 that lists the total amount of deposits during the previous calendar year for each 529 savings  
285 account of which a qualifying individual is an account owner.

286 Section 10. Section **53B-8a-303** is enacted to read:

287 **53B-8a-303. Deposit of match.**

288 (1) The plan shall deposit a match from the Earned Income and Education Savings  
289 Incentive Restricted Account, created in Section [35A-9-602](#), into an account in accordance  
290 with the provisions of Section [35A-9-606](#).

291 (2) If, upon receiving a transfer described in Subsection (1), the plan determines that  
292 the 529 savings account into which the plan is to deposit the match has been closed, the plan  
293 shall return the match to the department.

294 (3) The plan shall send the department an electronic receipt of the match deposits.

295 Section 11. Section **59-1-403** is amended to read:

296 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

297 (1) (a) Any of the following may not divulge or make known in any manner any  
298 information gained by that person from any return filed with the commission:

- 299 (i) a tax commissioner;
- 300 (ii) an agent, clerk, or other officer or employee of the commission; or
- 301 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or  
302 town.

303 (b) An official charged with the custody of a return filed with the commission is not  
304 required to produce the return or evidence of anything contained in the return in any action or  
305 proceeding in any court, except:

- 306 (i) in accordance with judicial order;

- 307 (ii) on behalf of the commission in any action or proceeding under:  
308 (A) this title; or  
309 (B) other law under which persons are required to file returns with the commission;  
310 (iii) on behalf of the commission in any action or proceeding to which the commission  
311 is a party; or  
312 (iv) on behalf of any party to any action or proceeding under this title if the report or  
313 facts shown by the return are directly involved in the action or proceeding.
- 314 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may  
315 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically  
316 pertinent to the action or proceeding.
- 317 (2) This section does not prohibit:  
318 (a) a person or that person's duly authorized representative from receiving a copy of  
319 any return or report filed in connection with that person's own tax;  
320 (b) the publication of statistics as long as the statistics are classified to prevent the  
321 identification of particular reports or returns; and  
322 (c) the inspection by the attorney general or other legal representative of the state of the  
323 report or return of any taxpayer:  
324 (i) who brings action to set aside or review a tax based on the report or return;  
325 (ii) against whom an action or proceeding is contemplated or has been instituted under  
326 this title; or  
327 (iii) against whom the state has an unsatisfied money judgment.
- 328 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the  
329 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative  
330 Rulemaking Act, provide for a reciprocal exchange of information with:  
331 (i) the United States Internal Revenue Service; or  
332 (ii) the revenue service of any other state.  
333 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
334 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,  
335 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and  
336 other written statements with the federal government, any other state, any of the political  
337 subdivisions of another state, or any political subdivision of this state, except as limited by

338 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal  
339 government grant substantially similar privileges to this state.

340 (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
341 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,  
342 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the  
343 identity and other information of taxpayers who have failed to file tax returns or to pay any tax  
344 due.

345 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the  
346 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as  
347 requested by the director of the Division of Environmental Response and Remediation, any  
348 records, returns, or other information filed with the commission under Chapter 13, Motor and  
349 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program  
350 participation fee.

351 (e) Notwithstanding Subsection (1), at the request of any person the commission shall  
352 provide that person sales and purchase volume data reported to the commission on a report,  
353 return, or other information filed with the commission under:

- 354 (i) Chapter 13, Part 2, Motor Fuel; or  
355 (ii) Chapter 13, Part 4, Aviation Fuel.

356 (f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer,  
357 as defined in Section 59-22-202, the commission shall report to the manufacturer:

358 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
359 manufacturer and reported to the commission for the previous calendar year under Section  
360 59-14-407; and

361 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
362 manufacturer for which a tax refund was granted during the previous calendar year under  
363 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

364 (g) Notwithstanding Subsection (1), the commission shall notify manufacturers,  
365 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited  
366 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

367 (h) Notwithstanding Subsection (1), the commission may:

368 (i) provide to the Division of Consumer Protection within the Department of

369 Commerce and the attorney general data:

370 (A) reported to the commission under Section 59-14-212; or

371 (B) related to a violation under Section 59-14-211; and

372 (ii) upon request, provide to any person data reported to the commission under

373 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

374 (i) Notwithstanding Subsection (1), the commission shall, at the request of a committee

375 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of

376 Management and Budget, provide to the committee or office the total amount of revenues

377 collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the

378 time period specified by the committee or office.

379 (j) Notwithstanding Subsection (1), the commission shall make the directory required

380 by Section 59-14-603 available for public inspection.

381 (k) Notwithstanding Subsection (1), the commission may share information with

382 federal, state, or local agencies as provided in Subsection 59-14-606(3).

383 (l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of

384 Recovery Services within the Department of Human Services any relevant information

385 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer

386 who has become obligated to the Office of Recovery Services.

387 (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of

388 Recovery Services to any other state's child support collection agency involved in enforcing

389 that support obligation.

390 (m) (i) Notwithstanding Subsection (1), upon request from the state court

391 administrator, the commission shall provide to the state court administrator, the name, address,

392 telephone number, county of residence, and social security number on resident returns filed

393 under Chapter 10, Individual Income Tax Act.

394 (ii) The state court administrator may use the information described in Subsection

395 (3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

396 (n) (i) As used in this Subsection (3)(n):

397 (A) "GOED" means the Governor's Office of Economic Development created in

398 Section 63N-1-201.

399 (B) "Income tax information" means information gained by the commission that is

400 required to be attached to or included in a return filed with the commission under Chapter 7,  
401 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

402 (C) "Other tax information" means information gained by the commission that is  
403 required to be attached to or included in a return filed with the commission except for a return  
404 filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual  
405 Income Tax Act.

406 (D) "Tax information" means income tax information or other tax information.

407 (ii) (A) Notwithstanding Subsection (1) and except as provided in Subsection  
408 (3)(n)(ii)(B) or (C), the commission shall at the request of GOED provide to GOED all income  
409 tax information.

410 (B) For purposes of a request for income tax information made under Subsection  
411 (3)(n)(ii)(A), GOED may not request and the commission may not provide to GOED a person's  
412 address, name, social security number, or taxpayer identification number.

413 (C) In providing income tax information to GOED, the commission shall in all  
414 instances protect the privacy of a person as required by Subsection (3)(n)(ii)(B).

415 (iii) (A) Notwithstanding Subsection (1) and except as provided in Subsection  
416 (3)(n)(iii)(B), the commission shall at the request of GOED provide to GOED other tax  
417 information.

418 (B) Before providing other tax information to GOED, the commission shall redact or  
419 remove any name, address, social security number, or taxpayer identification number.

420 (iv) GOED may provide tax information received from the commission in accordance  
421 with this Subsection (3)(n) only:

422 (A) as a fiscal estimate, fiscal note information, or statistical information; and

423 (B) if the tax information is classified to prevent the identification of a particular  
424 return.

425 (v) (A) A person may not request tax information from GOED under Title 63G,  
426 Chapter 2, Government Records Access and Management Act, or this section, if GOED  
427 received the tax information from the commission in accordance with this Subsection (3)(n).

428 (B) GOED may not provide to a person that requests tax information in accordance  
429 with Subsection (3)(n)(v)(A) any tax information other than the tax information GOED  
430 provides in accordance with Subsection (3)(n)(iv).

431 (o) Notwithstanding Subsection (1), the commission may provide to the governing  
432 board of the agreement or a taxing official of another state, the District of Columbia, the United  
433 States, or a territory of the United States:

434 (i) the following relating to an agreement sales and use tax:

435 (A) information contained in a return filed with the commission;

436 (B) information contained in a report filed with the commission;

437 (C) a schedule related to Subsection (3)(o)(i)(A) or (B); or

438 (D) a document filed with the commission; or

439 (ii) a report of an audit or investigation made with respect to an agreement sales and  
440 use tax.

441 (p) Notwithstanding Subsection (1), the commission may provide information  
442 concerning a taxpayer's state income tax return or state income tax withholding information to  
443 the Driver License Division if the Driver License Division:

444 (i) requests the information; and

445 (ii) provides the commission with a signed release form from the taxpayer allowing the  
446 Driver License Division access to the information.

447 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah  
448 Communications Authority, or a division of the Utah Communications Authority, the  
449 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and  
450 [63H-7a-502](#).

451 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah  
452 Educational Savings Plan information related to a resident or nonresident individual's  
453 contribution to a Utah Educational Savings Plan account as designated on the resident or  
454 nonresident's individual income tax return as provided under Section [59-10-1313](#).

455 (s) Notwithstanding Subsection (1), for the purpose of verifying eligibility under  
456 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the  
457 Department of Health or its designee with the adjusted gross income of an individual if:

458 (i) an eligibility worker with the Department of Health or its designee requests the  
459 information from the commission; and

460 (ii) the eligibility worker has complied with the identity verification and consent  
461 provisions of Sections [26-18-2.5](#) and [26-40-105](#).

462 (t) Notwithstanding Subsection (1), the commission may provide to a county, as  
463 determined by the commission, information declared on an individual income tax return in  
464 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption  
465 authorized under Section [59-2-103](#).

466 (u) Notwithstanding Subsection (1), the commission shall provide a report regarding  
467 any access line provider that is over 90 days delinquent in payment to the commission of  
468 amounts the access line provider owes under Title 69, Chapter 2, Part 4, 911 Emergency  
469 Service Charges, to:

470 (i) the board of the Utah Communications Authority created in Section [63H-7a-201](#);  
471 and

472 (ii) the Public Utilities, Energy, and Technology Interim Committee.

473 (v) Notwithstanding Subsection (1), the commission shall provide the Department of  
474 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the  
475 previous calendar year under Section [59-24-103.5](#).

476 (w) Notwithstanding Subsection (1), the commission may, upon request, provide to the  
477 Department of Workforce Services any information received under Chapter 10, Part 4,  
478 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

479 (x) Notwithstanding Subsection (1), the commission shall provide to the Department of  
480 Workforce Services, as soon as practicable, the amount of any federal earned income tax credit  
481 that an individual claimed and is entitled to claim if:

482 (i) the Department of Workforce Services requests this information; and

483 (ii) the individual has completed the information release described in Section  
484 [35A-9-604](#).

485 (4) (a) Each report and return shall be preserved for at least three years.

486 (b) After the three-year period provided in Subsection (4)(a) the commission may  
487 destroy a report or return.

488 (5) (a) Any individual who violates this section is guilty of a class A misdemeanor.

489 (b) If the individual described in Subsection (5)(a) is an officer or employee of the  
490 state, the individual shall be dismissed from office and be disqualified from holding public  
491 office in this state for a period of five years thereafter.

492 (c) Notwithstanding Subsection (5)(a) or (b), GOED, when requesting information in



493 accordance with Subsection (3)(n)(iii), or an individual who requests information in  
494 accordance with Subsection (3)(n)(v):

495 (i) is not guilty of a class A misdemeanor; and

496 (ii) is not subject to:

497 (A) dismissal from office in accordance with Subsection (5)(b); or

498 (B) disqualification from holding public office in accordance with Subsection (5)(b).

499 (6) Except as provided in Section [59-1-404](#), this part does not apply to the property tax.

500 Section 12. Section **59-10-1501** is enacted to read:

501 **Part 15. Auditing of Earned Income and Education Savings Incentive Program**

502 **59-10-1501. Commission authority to audit Earned Income and Education**

503 **Savings Incentive Program.**

504 (1) As used in this section:

505 (a) "Match" means the same as that term is defined in Section [35A-9-601](#).

506 (b) "Qualifying individual" means an individual for whom the Department of  
507 Workforce Services requests the amount of federal earned income tax credit claimed and is  
508 entitled to claim.

509 (2) The commission shall conduct an examination of the earned income and education  
510 savings incentive program, created in Title 35A, Chapter 9, Part 6, Earned Income and  
511 Education Savings Incentive Program, to ensure:

512 (a) the amount of the federal earned income tax credit that the Department of  
513 Workforce Services uses to calculate a match is the same as the amount stated in the data  
514 received from the Internal Revenue Service on the amount the qualifying individual claims as a  
515 federal earned income tax credit; and

516 (b) safeguarding of the data that the department receives regarding any federal earned  
517 income tax credit that a qualifying individual claims.

518 Section 13. Section **63I-1-235** is amended to read:

519 **63I-1-235. Repeal dates, Title 35A.**

520 (1) Subsection [35A-4-312](#)(5)(p) is repealed July 1, 2019.

521 (2) Title 35A, Chapter 8, Part 22, Commission on Housing Affordability, is repealed  
522 July 1, 2023.

523 (3) Section [35A-9-501](#) is repealed January 1, 2021.

524 (4) Title 35A, Chapter 9, Part 6, Earned Income and Education Savings Incentive  
 525 Program, is repealed July 1, 2025.

526 Section 14. Section **63I-1-253** is amended to read:

527 **63I-1-253. Repeal dates, Titles 53 through 53G.**

528 The following provisions are repealed on the following dates:

529 [~~(1) Subsection 53-10-202(18) is repealed July 1, 2018.~~]

530 [~~(2) Section 53-10-202.1 is repealed July 1, 2018.~~]

531 (1) Title 53B, Chapter 8a, Part 3, Earned Income and Education Savings Incentive

532 Program, is repealed July 1, 2025.

533 [~~(3)~~] (2) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

534 [~~(4)~~] (3) Section 53B-18-1501 is repealed July 1, 2021.

535 [~~(5)~~] (4) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

536 [~~(6)~~] (5) Section 53B-24-402, Rural residency training program, is repealed July 1,  
 537 2020.

538 [~~(7)~~] (6) Subsection 53C-3-203(4)(b)(vii), which provides for the distribution of money  
 539 from the Land Exchange Distribution Account to the Geological Survey for test wells, other  
 540 hydrologic studies, and air quality monitoring in the West Desert, is repealed July 1, 2020.

541 [~~(8)~~] (7) Section 53E-3-515 is repealed January 1, 2023.

542 [~~(9)~~] (8) Section 53F-2-514 is repealed July 1, 2020.

543 [~~(10)~~] (9) Section 53F-5-203 is repealed July 1, 2019.

544 [~~(11)~~] (10) Title 53F, Chapter 5, Part 6, American Indian and Alaskan Native  
 545 Education State Plan Pilot Program, is repealed July 1, 2022.

546 [~~(12)~~] (11) Section 53F-6-201 is repealed July 1, 2019.

547 [~~(13)~~] (12) Section 53F-9-501 is repealed January 1, 2023.

548 [~~(14)~~] (13) Subsection 53G-8-211(4) is repealed July 1, 2020.

549 Section 15. Section **63I-1-259** is amended to read:

550 **63I-1-259. Repeal dates, Title 59.**

551 [~~(1) Section 59-1-213.1 is repealed on May 9, 2019.~~]

552 [~~(2) Section 59-1-213.2 is repealed on May 9, 2019.~~]

553 [~~(3) Subsection 59-1-405(1)(g) is repealed on May 9, 2019.~~]

554 [~~(4) Subsection 59-1-405(2)(b) is repealed on May 9, 2019.~~]

555            [~~5~~] (1) Section 59-7-618 is repealed July 1, 2020.  
556            [~~6~~] (2) Section 59-9-102.5 is repealed December 31, 2020.  
557            [~~7~~] (3) Section 59-10-1033 is repealed July 1, 2020.  
558            (4) Title 59, Chapter 10, Part 15, Auditing of Earned Income and Education Savings  
559 Incentive Program, is repealed on July 1, 2026.  
560            [~~8~~] (5) Subsection 59-12-2219(13) is repealed on June 30, 2020.  
561            [~~9~~] (6) Title 59, Chapter 28, State Transient Room Tax Act, is repealed on January 1,  
562 2023.  
563            Section 16. **Effective date.**  
564            This bill takes effect on July 1, 2019.