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Diaper Program Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Rosalba Dominguez

Senate Sponsor: Luz Escamilla

Cosponsor:	Jake Fitisemanu	Hoang Nguyen
Cheryl K. Acton	Sahara Hayes	Doug Owens
Melissa G. Ballard	Sandra Hollins	Angela Romero
Gay Lynn Bennion	Anthony E. Loubet	Jake Sawyer
Tyler Clancy	Ashlee Matthews	David Shallenberger
Jennifer Dailey-Provost	Verona Mauga	Lisa Shepherd
Ariel Defay	Grant Amjad Miller	Casey Snider
Joseph Elison	Carol S. Moss	Andrew Stoddard

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LONG TITLE

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General Description:

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This bill addresses grants for entities that provide free diapering supplies to individuals.

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Highlighted Provisions:

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This bill:

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- defines terms;

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- requires the Department of Health and Human Services (department) to, within

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appropriations, award grants to nonprofit entities who provide free diapering supplies;

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- provides rulemaking authority to the department to govern the awarding of grants;

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- creates the Diapering Supplies Fund;

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- allows individual taxpayers to make contributions to the Diapering Supplies Fund on tax

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returns; and

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- requires reporting related to awarded grants.

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Money Appropriated in this Bill:

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None

Other Special Clauses:

This bill provides retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-10-1304 (Effective 05/07/25), as last amended by Laws of Utah 2023, Chapters 419, 513 and 534

ENACTS:

26B-7-125 (Effective 05/07/25), Utah Code Annotated 1953

59-10-1322 (Effective 05/07/25) (Applies beginning 01/01/25), Utah Code Annotated 1953

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

Section 1. Section **26B-7-125** is enacted to read:

26B-7-125 (Effective 05/07/25). Diapering supplies grant program -- Rulemaking -- Reporting.

(1) As used in this section:

(a) "Diaper distribution center" means a community-based diaper bank or distribution center, a public health agency, or a nonprofit organization with a minimum of ten years' experience distributing baby or toddler products.

(b) "Diapering supplies" means diapers, diaper wipes, and diaper cream.

(2) Within appropriations specified by the Legislature for this purpose, funds dispersed to the department from the Diapering Supplies Fund under Section 59-10-1322, and any grants, gifts, or donations under Subsection (3), the department shall make grants to one or more diaper distribution centers that provide, either directly or through a network of partners, diapering supplies at no cost to parents, guardians, or family members of a child or an individual with a disability who needs diapering supplies.

(3) The department may accept grants, gifts, and donations of money or property for use by the grant program.

(4) A person who receives a grant under this section shall use the funds for the purchase and distribution of diapering supplies in the state.

(5) To be eligible for a grant under this section, a person shall:

(a) demonstrate a capacity for regularly distributing diapering supplies in the state;

(b) demonstrate the ability to engage in building community awareness of the need for diapering supplies; and

(c) meet any other criteria or satisfy any other qualifications required by the department by rule made in accordance with Subsection (6).

(6) The department shall make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, governing the application form, process, and criteria to be used in awarding grants under this section.

(7) An entity that receives a grant from the department under this section shall:

(a) retain records documenting expenditure of the grant money; and

(b) report to the department on or before August 1 in the year following receipt of the grant regarding the quantity of diapering supplies the entity distributed, or the number of individuals to whom the person distributed diapering supplies.

(8) The department shall provide a written report regarding grants awarded under this section to the Health and Human Services Interim Committee on or before October 1 each year, that shall include, for the preceding fiscal year:

(a) the total amount of grants awarded; and

(b) a summary of reports made to the department under Subsection (7)(b).

(9) The department may use funds collected under Subsections (2) and (3) to pay the administrative costs associated with making grants under this section.

Section 2. Section 59-10-1304 is amended to read:

59-10-1304 (Effective 05/07/25). Removal of designation and prohibitions on collection for certain contributions on income tax return -- Conditions for removal and prohibitions on collection -- Commission publication requirements.

(1)(a) If a contribution or combination of contributions described in Subsection (1)(b) generate less than \$30,000 per year for three consecutive years, the commission shall remove the designation for the contribution from the individual income tax return and may not collect the contribution from a resident or nonresident individual beginning two taxable years after the three-year period for which the contribution generates less than \$30,000 per year.

(b) The following contributions apply to Subsection (1)(a):

(i) the contribution provided for in Section 59-10-1306;

(ii) the sum of the contributions provided for in Subsection 59-10-1307(1);

(iii) the contribution provided for in Section 59-10-1308;

(iv) the contribution provided for in Section 59-10-1319;

(v) the contribution provided for in Section 59-10-1320;[-or]

(vi) the contribution provided for in Section 59-10-1321[-]; or

(vii) the contribution provided for in Section 59-10-1322.

(2) If the commission removes the designation for a contribution under Subsection (1), the commission shall report to the Revenue and Taxation Interim Committee by electronic means that the commission removed the designation on or before the November interim meeting of the year in which the commission determines to remove the designation.

(3)(a) Within a 30-day period after the day on which the commission makes the report required by Subsection (2), the commission shall publish a list in accordance with Subsection (3)(b) stating each contribution that the commission will remove from the individual income tax return.

(b) The list shall:

(i) be published on:

(A) the commission's website; and

(B) the public legal notice website in accordance with Section 45-1-101;

(ii) include a statement that the commission:

(A) is required to remove the contribution from the individual income tax return;

and

(B) may not collect the contribution;

(iii) state the taxable year for which the removal described in Subsection (3)(a) takes effect; and

(iv) remain available for viewing and searching until the commission publishes a new list in accordance with this Subsection (3).

Section 3. Section **59-10-1322** is enacted to read:

59-10-1322 (Effective 05/07/25) (Applies beginning 01/01/25). Contribution to Diapering Supplies Fund.

(1) As used in this section, "fund" means the Diapering Supplies Fund created in Subsection (2).

(2) There is created an expendable special revenue fund known as the "Diapering Supplies Fund."

(3) The fund consists of amounts deposited into the fund in accordance with Subsection (4).

(4) Except as provided in Section 59-10-1304, a resident or nonresident individual who files an income tax return under this chapter may designate on the resident or nonresident individual's income tax return a contribution to be:

(a) deposited into the Diapering Supplies Fund; and

(b) expended as provided in Subsection (5).

120 (5)(a) Each year, the commission shall:

121 (i) disburse from the Diapering Supplies Fund all money deposited into the fund
122 since the last disbursement; and

123 (ii) transfer the money to the Department of Health and Human Services for
124 distribution in accordance with Section 26B-7-125.

125 (b) The commission shall complete the transfer of funds to the Department of Health and
126 Human Services by August 15 of each year.

127 Section 4. **Effective Date.**

128 This bill takes effect on May 7, 2025.

129 Section 5. **Retrospective operation.**

130 Section 59-10-1322 (Effective 05/07/25) (Applies beginning 01/01/25) has retrospective
131 operation for a taxable year beginning on or after January 1, 2025.