

HB0547S01 compared with HB0547

~~{Omitted text}~~ shows text that was in HB0547 but was omitted in HB0547S01

inserted text shows text that was not in HB0547 but was inserted into HB0547S01

DISCLAIMER: This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

1

Diaper Program Amendments
2025 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: Rosalba Dominguez
Senate Sponsor:

2

3 **LONG TITLE**

4 **General Description:**

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

6 **Highlighted Provisions:**

7 This bill:

- 8 ▶ defines terms;
- 9 ▶ requires the Department of Health and Human Services (department) to, within appropriations, award grants to nonprofit entities who provide free diapering supplies;
- 11 ▶ provides rulemaking authority to the department to govern the awarding of grants;
- 12 ▶ creates the Diapering Supplies Fund;
- 13 ▶ allows individual taxpayers to make contributions to the Diapering Supplies Fund on tax returns;
- and
- 15 ▶ requires reporting related to awarded grants.

16 **Money Appropriated in this Bill:**

17 None

18 **Other Special Clauses:**

HB0547

HB0547 compared with HB0547S01

19 This bill provides retrospective operation.

21 AMENDS:

22 **59-10-1304 (Effective 05/07/25)**, as last amended by Laws of Utah 2023, Chapters 419, 513 and
23 534 (Effective 05/07/25), as last amended by Laws of Utah 2023, Chapters 419, 513 and 534

24 ENACTS:

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

26 **59-10-1322 (Effective 05/07/25) (Applies beginning 01/01/25)**, Utah Code Annotated
27 1953 (Effective 05/07/25) (Applies beginning 01/01/25), Utah Code Annotated 1953

28

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

30 Section 1. Section 1 is enacted to read:

31 **26B-7-125. Diapering supplies grant program -- Rulemaking -- Reporting.**

32 (1) As used in this section:

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

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

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

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

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

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

48 (a) demonstrate a capacity for regularly distributing diapering supplies in the state;
49

50

HB0547 compared with HB0547S01

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

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

54 (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.

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

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

59 (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.

62 (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:

65 (a) the total amount of grants awarded; and

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

67 (9) The department may use up to 1% of the funds collected under Subsections (2) and (3) to pay for administrative costs associated with making grants under this section.

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

70 **59-10-1304. Removal of designation and prohibitions on collection for certain contributions on income tax return -- Conditions for removal and prohibitions on collection -- Commission publication requirements.**

71 (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.

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

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

HB0547 compared with HB0547S01

- 79 (ii) the sum of the contributions provided for in Subsection 59-10-1307(1);
80 (iii) the contribution provided for in Section 59-10-1308;
81 (iv) the contribution provided for in Section 59-10-1319;
82 (v) the contribution provided for in Section 59-10-1320;~~or~~
83 (vi) the contribution provided for in Section 59-10-1321~~;~~ or
84 (vii) the contribution provided for in Section 59-10-1322.
- 85 (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.
- 89 (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.
- 93 (b) The list shall:
- 94 (i) be published on:
- 95 (A) the commission's website; and
96 (B) the public legal notice website in accordance with Section 45-1-101;
- 97 (ii) include a statement that the commission:
- 98 (A) is required to remove the contribution from the individual income tax return; and
100 (B) may not collect the contribution;
- 101 (iii) state the taxable year for which the removal described in Subsection (3)(a) takes effect; and
103 (iv) remain available for viewing and searching until the commission publishes a new list in accordance with this Subsection (3).

107 Section 3. Section 3 is enacted to read:

108 **59-10-1322. Contribution to Diapering Supplies Fund.**

- 108 (1) As used in this section, "fund" means the Diapering Supplies Fund created in Subsection (2).
110 (2) There is created an expendable special revenue fund known as the "Diapering Supplies Fund."
112 (3) The fund consists of amounts deposited into the fund in accordance with Subsection (4).

113

HB0547 compared with HB0547S01

(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:

116 (a) deposited into the Diapering Supplies Fund; and

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

118 (5)

(a) Each year, the commission shall:

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

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

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

127 Section 4. **Effective date.**

This bill takes effect on May 7, 2025.

129 Section 5. **Retrospective Operation.**

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

2-27-25 10:12 AM