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**Diaper Program Amendments**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Rosalba Dominguez**

Senate Sponsor:

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**LONG TITLE****General Description:**

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

**Highlighted Provisions:**

This bill:

- defines terms;

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

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

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

- creates the Diapering Supplies Fund;

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

returns; and

- requires reporting related to awarded grants.

**Money Appropriated in this Bill:**

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

28

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

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

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31           **26B-7-125 (Effective 05/07/25). Diapering supplies grant program -- Rulemaking**  
32 **-- Reporting.**

33 (1) As used in this section:

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

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

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

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

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

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

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

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

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

54 (6) The department shall make rules, in accordance with Title 63G, Chapter 3, Utah  
55 Administrative Rulemaking Act, governing the application form, process, and criteria to  
56 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  
60 grant regarding the quantity of diapering supplies the entity distributed, or the  
61 number of individuals to whom the person distributed diapering supplies.

62 (8) The department shall provide a written report regarding grants awarded under this  
63 section to the Health and Human Services Interim Committee on or before October 1  
64 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        Section 2. Section **59-10-1304** is amended to read:

68        **59-10-1304 (Effective 05/07/25). Removal of designation and prohibitions on**  
 69        **collection for certain contributions on income tax return -- Conditions for removal and**  
 70        **prohibitions on collection -- Commission publication requirements.**

71        (1)(a) If a contribution or combination of contributions described in Subsection (1)(b)  
 72        generate less than \$30,000 per year for three consecutive years, the commission shall  
 73        remove the designation for the contribution from the individual income tax return and  
 74        may not collect the contribution from a resident or nonresident individual beginning  
 75        two taxable years after the three-year period for which the contribution generates less  
 76        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;  
 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  
 86        commission shall report to the Revenue and Taxation Interim Committee by electronic  
 87        means that the commission removed the designation on or before the November interim  
 88        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  
 90        required by Subsection (2), the commission shall publish a list in accordance with  
 91        Subsection (3)(b) stating each contribution that the commission will remove from the  
 92        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;

- 99 and  
100 (B) may not collect the contribution;  
101 (iii) state the taxable year for which the removal described in Subsection (3)(a) takes  
102 effect; and  
103 (iv) remain available for viewing and searching until the commission publishes a new  
104 list in accordance with this Subsection (3).

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

106 **59-10-1322 (Effective 05/07/25) (Applies beginning 01/01/25). Contribution to**  
107 **Diapering Supplies Fund.**

- 108 (1) As used in this section, "fund" means the Diapering Supplies Fund created in  
109 Subsection (2).  
110 (2) There is created an expendable special revenue fund known as the "Diapering Supplies  
111 Fund."  
112 (3) The fund consists of amounts deposited into the fund in accordance with Subsection (4).  
113 (4) Except as provided in Section 59-10-1304, a resident or nonresident individual who  
114 files an income tax return under this chapter may designate on the resident or  
115 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  
120 since the last disbursement; and  
121 (ii) transfer the money to the Department of Health and Human Services for  
122 distribution in accordance with Section 26B-7-125.  
123 (b) The commission shall complete the transfer of funds to the Department of Health and  
124 Human Services by August 15 of each year.

125 Section 4. **Effective Date.**

126 This bill takes effect on May 7, 2025.

127 Section 5. **Retrospective operation.**

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