

**Taxpayer Information Sharing Amendments**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Troy Shelley**

Senate Sponsor:

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**LONG TITLE****Committee Note:**

The Revenue and Taxation Interim Committee recommended this bill.

Legislative Vote: 10 voting for 0 voting against 8 absent

**General Description:**

This bill provides for information sharing between the Driver License Division and county assessors.

**Highlighted Provisions:**

This bill:

- requires the Driver License Division to provide county assessors with certain personal identifying information for each person issued a driver license;
- limits a county assessor's use of information provided by the Driver License Division to the purpose of verifying a property owner's eligibility to receive a residential property tax exemption; and
- makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**53-3-109**, as last amended by Laws of Utah 2024, Chapter 517**59-2-103.5**, as last amended by Laws of Utah 2025, Chapter 234

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*Be it enacted by the Legislature of the state of Utah:*Section 1. Section **53-3-109** is amended to read:**53-3-109 . Records -- Access -- Fees -- Rulemaking.**

(1)(a) Except as provided in this section, all records of the division shall be classified

and disclosed in accordance with Title 63G, Chapter 2, Government Records Access and Management Act.

(b) The division may disclose personal identifying information in accordance with 18 U.S.C. Chapter 123:

(i) to a licensed private investigator holding a valid agency license, with a legitimate business need;

(ii) to an insurer, insurance support organization, or a self-insured entity, or its agents, employees, or contractors that issues any motor vehicle insurance under Title 31A, Chapter 22, Part 3, Motor Vehicle Insurance, for use in connection with claims investigation activities, antifraud activities, rating, or underwriting for any person issued a license certificate under this chapter;

(iii) to a depository institution as that term is defined in Section 7-1-103;

(iv) to the State Tax Commission for the purposes of tax fraud detection and prevention and any other use required by law;

(v) subject to Subsection (8), to the University of Utah for data collection in relation to genetic and epidemiologic research; ~~[or]~~

(vi)(A) to a government entity, including any court or law enforcement agency, to fulfill the government entity's functions; or

(B) to a private person acting on behalf of a government entity to fulfill the government entity's functions, if the division determines disclosure of the information is in the interest of public safety~~[-]~~ ; or

(vii) subject to Subsection (9), to a county assessor for purposes of verifying eligibility for the residential exemption described in Section 59-2-103.

(2)(a) A person who receives personal identifying information shall be advised by the division that the person may not:

(i) disclose the personal identifying information from that record to any other person; or

(ii) use the personal identifying information from that record for advertising or solicitation purposes.

(b) Any use of personal identifying information by an insurer or insurance support organization, or by a self-insured entity or its agents, employees, or contractors not authorized by Subsection (1)(b)(ii) is:

(i) an unfair marketing practice under Section 31A-23a-402; or

(ii) an unfair claim settlement practice under Subsection 31A-26-303(3).

(3)(a) Notwithstanding the provisions of Subsection (1)(b), the division or [its] the  
division's designee may disclose portions of a driving record, in accordance with this  
Subsection (3), to:

- (i) an insurer as defined under Section 31A-1-301, or a designee of an insurer, for purposes of assessing driving risk on the insurer's current motor vehicle insurance policyholders;
- (ii) an employer or a designee of an employer, for purposes of monitoring the driving record and status of current employees who drive as a responsibility of the employee's employment if the requester demonstrates that the requester has obtained the written consent of the individual to whom the information pertains; and
- (iii) an employer or the employer's agents to obtain or verify information relating to a holder of a commercial driver license that is required under 49 U.S.C. Chapter 313.

(b) A disclosure under Subsection (3)(a)(i) shall:

- (i) include the licensed driver's name, driver license number, date of birth, and an indication of whether the driver has had a moving traffic violation that is a reportable violation, as defined under Section 53-3-102 during the previous month;
- (ii) be limited to the records of drivers who, at the time of the disclosure, are covered under a motor vehicle insurance policy of the insurer; and
- (iii) be made under a contract with the insurer or a designee of an insurer.

(c) A disclosure under Subsection (3)(a)(ii) or (iii) shall:

- (i) include the licensed driver's name, driver license number, date of birth, and an indication of whether the driver has had a moving traffic violation that is a reportable violation, as defined under Section 53-3-102, during the previous month;
- (ii) be limited to the records of a current employee of an employer;
- (iii) be made under a contract with the employer or a designee of an employer; and
- (iv) include an indication of whether the driver has had a change reflected in the driver's:
  - (A) driving status;
  - (B) license class;
  - (C) medical self-certification status; or
  - (D) medical examiner's certificate under 49 C.F.R. Sec. 391.45.

(d) The contract under Subsection (3)(b)(iii) or (c)(iii) shall specify:

- 99 (i) the criteria for searching and compiling the driving records being requested;  
100 (ii) the frequency of the disclosures;  
101 (iii) the format of the disclosures, which may be in bulk electronic form; and  
102 (iv) a reasonable charge for the driving record disclosures under this Subsection (3).
- 103 (4)(a) Notwithstanding Subsection (1)(a), the division may provide a "yes" or "no"  
104 response to an electronically submitted request to verify information from a driver  
105 license or identification card issued by the division if:
- 106 (i) the request is made by a private entity operating under the Transportation Security  
107 Administration Registered Traveler program;  
108 (ii) the private entity implements the Transportation Security Administration  
109 enrollment standards; and  
110 (iii) the program participant:  
111 (A) voluntarily provides the participant's division-issued identification to confirm  
112 the participant's identity; and  
113 (B) consents to verification of the participant's name, date of birth, and home  
114 address.
- 115 (b) The data described in Subsection (4)(a)(iii)(B) may only be used to enroll or reenroll  
116 the participant in the Transportation Security Administration Registered Traveler  
117 program.
- 118 (c) The division may not furnish a "yes" response under Subsection (4)(a) unless all data  
119 fields match.
- 120 (5) The division may charge fees:
- 121 (a) in accordance with Section 53-3-105 for searching and compiling its files or  
122 furnishing a report on the driving record of a person;  
123 (b) for each document prepared under the seal of the division and deliver upon request, a  
124 certified copy of any record of the division, and charge a fee set in accordance with  
125 Section 63J-1-504 for each document authenticated;  
126 (c) established in accordance with Section 63J-1-504, for disclosing personal identifying  
127 information under Subsection (1)(b); and  
128 (d) established in accordance with Section 63J-1-504, for each response under  
129 Subsection (4).
- 130 (6) Each certified copy of a driving record furnished in accordance with this section is  
131 admissible in any court proceeding in the same manner as the original.
- 132 (7)(a) A driving record furnished under this section may only report on the driving

record of a person for a period of 10 years.

(b) Subsection (7)(a) does not apply to court or law enforcement reports, reports of commercial driver license violations, or reports for commercial driver license holders.

(8)(a) The division shall include on each application for or renewal of a license or identification card under this chapter:

(i) the following notice: "The Driver License Division may disclose the information provided on this form to an entity described in Utah Code Ann. Subsection 53-3-109(1)(b)(v).";

(ii) a reference to the website described in Subsection (8)(b); and

(iii) a link to the division website for:

(A) information provided by the division, after consultation with the University of Utah, containing the explanation and description described in Subsection (8)(b); and

(B) an online form for the individual to opt out of the disclosure of personal identifying information described in Subsection (1)(b)(v).

(b) In consultation with the division, the University of Utah shall create a website that provides an explanation and description of:

(i) what information may be disclosed by the division to the University of Utah under Subsection (1)(b)(v);

(ii) the methods and timing of anonymizing the information;

(iii) for situations where the information is not anonymized:

(A) how the information is used;

(B) how the information is secured;

(C) how long the information is retained; and

(D) who has access to the information;

(iv) research and statistical purposes for which the information is used; and

(v) other relevant details regarding the information.

(c) The website created by the University of Utah described in Subsection (8)(b) shall include the following:

(i) a link to the division website for an online form for the individual to opt out of the disclosure of personal identifying information as described in Subsection (1)(b)(v); and

(ii) a link to an online form for the individual to affirmatively choose to remove, subject to Subsection (8)(e)(ii), personal identifying information from the database

- 167 controlled by the University of Utah that was disclosed pursuant to Subsection  
168 (1)(b)(v).
- 169 (d) In the course of business, the division shall provide information regarding the  
170 disclosure of personal identifying information, including providing on the division  
171 website:
- 172 (i) a link to the website created under Subsection (8)(b) to provide individuals with  
173 information regarding the disclosure of personal identifying information under  
174 Subsection (1)(b)(v); and
- 175 (ii) a link to the division website for:
- 176 (A) information provided by the division, after consultation with the University of  
177 Utah, containing the explanation and description described in Subsection (8)(b);  
178 and
- 179 (B) an online form for the individual to opt out of the disclosure of personal  
180 identifying information as described in Subsection (1)(b)(v).
- 181 (e)(i) The division may not disclose the personal identifying information under  
182 Subsection (1)(b)(v) if an individual opts out of the disclosure as described in  
183 Subsection (8)(a)(iii)(B) or (8)(c)(i).
- 184 (ii)(A) Except as provided in Subsection (8)(e)(ii)(B), if an individual makes a  
185 request as described in Subsection (8)(c)(ii), the University of Utah shall,  
186 within 90 days of receiving the request, remove and destroy the individual's  
187 personal identifying information received under Subsection (1)(b)(v) from a  
188 database controlled by the University of Utah.
- 189 (B) The University of Utah is not required to remove an individual's personal  
190 identifying information as described in Subsection (8)(e)(ii)(A) from data  
191 released to a research study before the date of the request described in  
192 Subsection (8)(c)(ii).
- 193 (f) The University of Utah shall conduct a biennial internal information security audit of  
194 the information systems that store the data received pursuant to Subsection (1)(b)(v),  
195 and, beginning in the year 2023, provide a biennial report of the findings of the  
196 internal audit to the Transportation Interim Committee.
- 197 (9)(a) The division shall, for each person to whom a driver license has been issued,  
198 provide to a county assessor the name, date of birth, and address listed on the driver  
199 license.
- 200 (b) A county assessor may use the information described in Subsection (9)(a) only for

purposes of verifying a property owner's eligibility to receive a residential exemption authorized under Section 59-2-103.

[(9)] (10) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the division may make rules to designate:

- (a) what information shall be included in a report on the driving record of a person;
- (b) the form of a report or copy of the report which may include electronic format;
- (c) the form of a certified copy, as required under Section 53-3-216, which may include electronic format;
- (d) the form of a signature required under this chapter which may include electronic format;
- (e) the form of written request to the division required under this chapter which may include electronic format;
- (f) the procedures, requirements, and formats for disclosing personal identifying information under Subsection (1)(b); and
- (g) the procedures, requirements, and formats necessary for the implementation of Subsection (3).

[(10)] (11)(a) It is a class B misdemeanor for a person to knowingly or intentionally access, use, disclose, or disseminate a record created or maintained by the division or any information contained in a record created or maintained by the division for a purpose prohibited or not permitted by statute, rule, regulation, or policy of a governmental entity.

- (b) A person who discovers or becomes aware of any unauthorized use of records created or maintained by the division shall inform the commissioner and the division director of the unauthorized use.

Section 2. Section **59-2-103.5** is amended to read:

**59-2-103.5 . Procedures to obtain an exemption for residential property --  
Procedure if property owner or property no longer qualifies to receive a residential exemption.**

(1) Subject to Subsections (4), (5), (6), and (11), for residential property other than part-year residential property, a county legislative body may adopt an ordinance that requires an owner to file an application with the county board of equalization before the county applies a residential exemption authorized under Section 59-2-103 to the value of the residential property if:

- (a) the residential property was ineligible for the residential exemption during the

calendar year immediately preceding the calendar year for which the owner is seeking to have the residential exemption applied to the value of the residential property;

(b) an ownership interest in the residential property changes; or

(c) the county board of equalization determines that there is reason to believe that the residential property no longer qualifies for the residential exemption.

(2)(a) The application described in Subsection (1):

(i) shall be on a form the commission provides by rule and makes available to the counties;

(ii) shall be signed by the owner of the residential property; and

(iii) may not request the sales price of the residential property.

(b) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules providing the contents of the form described in Subsection (2)(a).

(c) For purposes of the application described in Subsection (1), a county may not request information from an owner of a residential property beyond the information in the form provided by the commission under this Subsection (2).

(3)(a) Regardless of whether a county legislative body adopts an ordinance described in Subsection (1), before a county may apply a residential exemption to the value of part-year residential property, an owner of the property shall:

(i) subject to Subsection (6), file the application described in Subsection (2)(a) with the county board of equalization; and

(ii) include as part of the application described in Subsection (2)(a) a statement that certifies:

(A) the date the part-year residential property became residential property;

(B) that the part-year residential property will be used as residential property for 183 or more consecutive calendar days during the calendar year for which the owner seeks to obtain the residential exemption; and

(C) that the owner, or a member of the owner's household, may not claim a residential exemption for any property for the calendar year for which the owner seeks to obtain the residential exemption, other than the part-year residential property, or as allowed under Section 59-2-103 with respect to the primary residence or household furnishings, furniture, and equipment of the owner's tenant.



(b) If an owner files an application under this Subsection (3) on or after May 1 of the calendar year for which the owner seeks to obtain the residential exemption, the county board of equalization may require the owner to pay an application fee not to exceed \$50.

(4) Before a county allows residential property described in Subsection 59-2-102(35)(b)(ii) a residential exemption authorized under Section 59-2-103, an owner of the residential property shall file with the county assessor a written declaration that:

(a) states under penalty of perjury that, to the best of each owner's knowledge, upon completion of construction or occupancy of the residential property, the residential property will be used for residential purposes as a primary residence;

(b) is signed by each owner of the residential property; and

(c) is on a form approved by the commission.

(5)(a) Before a county allows residential property described in Subsection 59-2-103(6)(b) a residential exemption authorized under Section 59-2-103, an owner of the residential property shall file with the county assessor a written declaration that:

(i) states under penalty of perjury that, to the best of each owner's knowledge, the residential property will be used for residential purposes as a primary residence of a tenant;

(ii) is signed by each owner of the residential property; and

(iii) is on a form approved by the commission.

(b)(i)(A) In addition to the declaration, a county assessor may request from an owner a current lease agreement signed by the tenant.

(B) If the lease agreement is insufficient for a county assessor to make a determination about eligibility for a residential exemption, a county assessor may request a copy of the real estate insurance policy for the property.

(C) If the real estate insurance policy is insufficient for a county assessor to make a determination about eligibility for a residential exemption, a county assessor may request a copy of a filing from the most recent federal tax return showing that the owner had profit or loss from the residential property as a rental.

(ii) A county assessor may not request information from an owner's tenant.

(6)(a) Except as provided in Subsection (6)(b), the county board of equalization may not accept from a property owner an application to receive a residential exemption authorized under Section 59-2-103 for the property owner's primary residence that is filed after the later of:

- 303 (i) September 15 of the calendar year for which the property owner seeks to receive  
304 the residential exemption; or
- 305 (ii) the last day of a 45-day period beginning on the day on which the county auditor  
306 provides the notice under Section 59-2-919.1.
- 307 (b)(i) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act,  
308 the commission may make rules providing for circumstances under which the  
309 county board of equalization is required to accept a property owner's application  
310 for a residential exemption authorized under Section 59-2-103 that is filed after  
311 the time period described in Subsection (6)(a).
- 312 (ii) The commission shall report to the Revenue and Taxation Interim Committee on  
313 any rules [~~promulgated~~] implemented under this Subsection (6)(b).
- 314 (7) Except as provided in Subsection (8), if a property owner no longer qualifies to receive  
315 a residential exemption authorized under Section 59-2-103 for the property owner's  
316 primary residence, the property owner shall:
- 317 (a) file a written statement with the county board of equalization of the county in which  
318 the property is located:
- 319 (i) on a form provided by the county board of equalization; and
- 320 (ii) notifying the county board of equalization that the property owner no longer  
321 qualifies to receive a residential exemption authorized under Section 59-2-103 for  
322 the property owner's primary residence; and
- 323 (b) declare on the property owner's individual income tax return under Chapter 10,  
324 Individual Income Tax Act, for the taxable year for which the property owner no  
325 longer qualifies to receive a residential exemption authorized under Section 59-2-103  
326 for the property owner's primary residence, that the property owner no longer  
327 qualifies to receive a residential exemption authorized under Section 59-2-103 for the  
328 property owner's primary residence.
- 329 (8) A property owner is not required to file a written statement or make the declaration  
330 described in Subsection (7) if the property owner:
- 331 (a) changes primary residences;
- 332 (b) qualified to receive a residential exemption authorized under Section 59-2-103 for  
333 the residence that was the property owner's former primary residence; and
- 334 (c) qualifies to receive a residential exemption authorized under Section 59-2-103 for the  
335 residence that is the property owner's current primary residence.
- 336 (9) Subsections (2) through (8) do not apply to qualifying exempt primary residential rental

337 personal property.

338 (10)(a) Subject to Subsection (11), for the first calendar year in which a property owner  
339 qualifies to receive a residential exemption under Section 59-2-103, a county assessor  
340 may require the property owner to file a signed statement described in Section  
341 59-2-306.

342 (b) Subject to Subsection (11) and notwithstanding Section 59-2-306, for a calendar year  
343 after the calendar year described in Subsection (10)(a) in which a property owner  
344 qualifies for an exemption authorized under Section 59-2-1115 for qualifying exempt  
345 primary residential rental personal property, a signed statement described in Section  
346 59-2-306 with respect to the qualifying exempt primary residential rental personal  
347 property may only require the property owner to certify, under penalty of perjury,  
348 that the property owner qualifies for the exemption authorized under Section  
349 59-2-1115.

350 (11)(a) After an ownership interest in residential property changes, the county assessor  
351 shall:

352 (i) notify the owner of the residential property that the owner is required to submit a  
353 written declaration described in Subsection (11)(d) within 90 days after the day on  
354 which the county assessor mails the notice under this Subsection (11)(a); and

355 (ii) provide the owner of the residential property with the form described in  
356 Subsection (11)(e) to make the written declaration described in Subsection (11)(d).

357 (b) A county assessor is not required to provide a notice to an owner of residential  
358 property under Subsection (11)(a) if the situs address of the residential property is the  
359 same as any one of the following:

360 (i) the mailing address of the residential property owner or the tenant of the  
361 residential property;

362 (ii) the address listed on the:

363 (A) residential property owner's driver license; or

364 (B) tenant of the residential property's driver license; or

365 (iii) the address listed on the:

366 (A) residential property owner's voter registration; or

367 (B) tenant of the residential property's voter registration.

368 (c) A county assessor is not required to provide a notice to an owner of residential  
369 property under Subsection (11)(a) if:

370 (i) the owner is using a post office box or rural route box located in the county where

- 371 the residential property is located; and
- 372 (ii) the residential property is located in a county of the fourth, fifth, or sixth class.
- 373 (d) An owner of residential property that receives a notice described in Subsection
- 374 (11)(a) shall submit a written declaration to the county assessor under penalty of
- 375 perjury certifying the information contained in the form described in Subsection
- 376 (11)(e).
- 377 (e) The written declaration required by Subsection (11)(d) shall be:
- 378 (i) signed by the owner of the residential property; and
- 379 (ii) in substantially the following form:

380 "Residential Property Declaration

381 This form must be submitted to the County Assessor's office where your new residential

382 property is located within 90 days of receipt. Failure to do so will result in the county assessor

383 taking action that could result in the withdrawal of the primary residential exemption from

384 your residential property.

385 Residential Property Owner Information

386 Name(s): \_\_\_\_\_

387 Home Phone: \_\_\_\_\_

388 Work Phone: \_\_\_\_\_

389 Mailing Address: \_\_\_\_\_

390 Residential Property Information

391 Physical Address: \_\_\_\_\_

392 Certification

393 1. Is this property used as a primary residential property or part-year residential

394 property for you or another person?

395 "Part-year residential property" means owned property that is not residential property on

396 January 1 of a calendar year but becomes residential property after January 1 of the calendar

397 year.

398 Yes No

399 2. Will this primary residential property or part-year residential property be occupied

400 for 183 or more consecutive calendar days by the owner or another person?

401 A part-year residential property occupied for 183 or more consecutive calendar days in a

402 calendar year by the owner(s) or a tenant is eligible for the exemption.

403 Yes No

404 If a property owner or a property owner's spouse claims a residential exemption under

Utah Code Ann. §59-2-103 for property in this state that is the primary residence of the property owner or the property owner's spouse, that claim of a residential exemption shall be considered in determining whether the property owner and the property owner's spouse have domicile in Utah for income tax purposes.

Signature

Under penalties of perjury, I declare to the best of my knowledge and belief, this declaration and accompanying pages are true, correct, and complete.

\_\_\_\_\_(Owner signature) \_\_\_\_\_Date (mm/dd/yyyy)

\_\_\_\_\_(Owner printed name)"

(f) For purposes of a written declaration described in this Subsection (11), a county may not request information from a property owner beyond the information described in the form provided in Subsection (11)(e).

(g)(i) If, after receiving a written declaration filed under Subsection (11)(d), the county determines that the property has been incorrectly qualified or disqualified to receive a residential exemption, the county shall:

(A) redetermine the property's qualification to receive a residential exemption; and

(B) notify the claimant of the redetermination and the county's reason for the redetermination.

(ii) The redetermination provided in Subsection (11)(g)(i)(A) is final unless:

(A) except as provided in Subsection (11)(g)(iii), the property owner appeals the redetermination to the board of equalization in accordance with Subsection 59-2-1004(2); or

(B) the county determines that the property is eligible to receive a primary residential exemption as part-year residential property.

(iii) The board of equalization may not accept an appeal that is filed after the later of:

(A) September 15 of the current calendar year; or

(B) the last day of the 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.

(h)(i) If a residential property owner fails to file a written declaration required by Subsection (11)(d), the county assessor shall mail to the owner of the residential property a notice that:

(A) the property owner failed to file a written declaration as required by Subsection (11)(d); and

(B) the property owner will no longer qualify to receive the residential exemption

authorized under Section 59-2-103 for the property that is the subject of the written declaration if the property owner does not file the written declaration required by Subsection (11)(d) within 30 days after the day on which the county assessor mails the notice under this Subsection (11)(h)(i).

(ii) If a property owner fails to file a written declaration required by Subsection (11)(d) after receiving the notice described in Subsection (11)(h)(i), the property owner no longer qualifies to receive the residential exemption authorized under Section 59-2-103 in the calendar year for the property that is the subject of the written declaration unless:

(A) except as provided in Subsection (11)(h)(iii), the property owner appeals the redetermination to the board of equalization in accordance with Subsection 59-2-1004(2); or

(B) the county determines that the property is eligible to receive a primary residential exemption as part-year residential property.

(iii) The board of equalization may not accept an appeal that is filed after the later of:

(A) September 15 of the current calendar year; or

(B) the last day of the 45-day period beginning on the day on which the county auditor provides the notice under Section 59-2-919.1.

(iv) A property owner that is disqualified to receive the residential exemption under Subsection (11)(h)(ii) may file an application described in Subsection (1) to determine whether the owner is eligible to receive the residential exemption.

(i) The requirements of this Subsection (11) do not apply to a county assessor in a county that adopts and enforces an ordinance described in Subsection (1).

(12) Subject to Subsection 53-3-109(9)(b), a county assessor may use information provided by the Driver License Division under Subsection 53-3-109(9)(a) for purposes of verifying a property owner's eligibility to receive a residential exemption.

### Section 3. **Effective Date.**

This bill takes effect on May 6, 2026.