

**Unclaimed Property Amendments**

2026 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Todd Weiler**

House Sponsor:

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

This bill modifies provisions related to unclaimed property.

**Highlighted Provisions:**

This bill:

- provides for the State Tax Commission to share certain identifying information with the unclaimed property administrator for purposes of returning unclaimed property;

- modifies dates on which unclaimed property held in certain tax-deferred and tax-exempt accounts is presumed abandoned; and

- makes technical changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:****AMENDS:**

**59-1-403 (Effective 05/06/26) (Partially Repealed 07/01/29)**, as last amended by Laws of Utah 2025, Chapters 182, 323, 400, and 498

**67-4a-202 (Effective 05/06/26)**, as repealed and reenacted by Laws of Utah 2017, Chapter 371

**67-4a-203 (Effective 05/06/26)**, as repealed and reenacted by Laws of Utah 2017, Chapter 371

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

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

**59-1-403 (Effective 05/06/26) (Partially Repealed 07/01/29). Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

(1) As used in this section:

- 31 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:  
32 (i) the commission administers under:  
33 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax  
34 Act;  
35 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;  
36 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;  
37 (D) Section 19-6-805;  
38 (E) Section 63H-1-205; or  
39 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service  
40 Charges; and  
41 (ii) with respect to which the commission distributes the revenue collected from the  
42 tax, fee, or charge to a qualifying jurisdiction.
- 43 (b) "GOEO" means the Governor's Office of Economic Opportunity created in Section  
44 63N-1a-301.
- 45 (c) "Qualifying jurisdiction" means:  
46 (i) a county, city, or town;  
47 (ii) the military installation development authority created in Section 63H-1-201;  
48 (iii) the Utah Inland Port Authority created in Section 11-58-201; or  
49 (iv) the Utah Fairpark Area Investment and Restoration District created in Section  
50 11-70-201.
- 51 (2)(a) Any of the following may not divulge or make known in any manner any  
52 information gained by that person from any return filed with the commission:  
53 (i) a tax commissioner;  
54 (ii) an agent, clerk, or other officer or employee of the commission; or  
55 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or  
56 town.
- 57 (b) An official charged with the custody of a return filed with the commission is not  
58 required to produce the return or evidence of anything contained in the return in any  
59 action or proceeding in any court, except:  
60 (i) in accordance with judicial order;  
61 (ii) on behalf of the commission in any action or proceeding under:  
62 (A) this title; or  
63 (B) other law under which persons are required to file returns with the  
64 commission;

- 65 (iii) on behalf of the commission in any action or proceeding to which the  
66 commission is a party; or
- 67 (iv) on behalf of any party to any action or proceeding under this title if the report or  
68 facts shown by the return are directly involved in the action or proceeding.
- 69 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may  
70 admit in evidence, any portion of a return or of the facts shown by the return, as are  
71 specifically pertinent to the action or proceeding.
- 72 (d) Notwithstanding any other provision of state law, a person described in Subsection  
73 (2)(a) may not divulge or make known in any manner any information gained by that  
74 person from any return filed with the commission to the extent that the disclosure is  
75 prohibited under federal law.
- 76 (3) This section does not prohibit:
- 77 (a) a person or that person's duly authorized representative from receiving a copy of any  
78 return or report filed in connection with that person's own tax;
- 79 (b) the publication of statistics as long as the statistics are classified to prevent the  
80 identification of particular reports or returns; and
- 81 (c) the inspection by the attorney general or other legal representative of the state of the  
82 report or return of any taxpayer:
- 83 (i) who brings action to set aside or review a tax based on the report or return;
- 84 (ii) against whom an action or proceeding is contemplated or has been instituted  
85 under this title; or
- 86 (iii) against whom the state has an unsatisfied money judgment.
- 87 (4)(a) Notwithstanding Subsection (2) and for purposes of administration, the  
88 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah  
89 Administrative Rulemaking Act, provide for a reciprocal exchange of information  
90 with:
- 91 (i) the United States Internal Revenue Service; or
- 92 (ii) the revenue service of any other state.
- 93 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and  
94 corporate franchise tax, the commission may by rule, made in accordance with Title  
95 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered  
96 from returns and other written statements with the federal government, any other  
97 state, any of the political subdivisions of another state, or any political subdivision of  
98 this state, except as limited by Sections 59-12-209 and 59-12-210, if the political

- 99 subdivision, other state, or the federal government grant substantially similar  
100 privileges to this state.
- 101 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and  
102 corporate franchise tax, the commission may by rule, in accordance with Title 63G,  
103 Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of  
104 information concerning the identity and other information of taxpayers who have  
105 failed to file tax returns or to pay any tax due.
- 106 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the  
107 Division of Environmental Response and Remediation, as defined in Section  
108 19-6-402, as requested by the director of the Division of Environmental Response  
109 and Remediation, any records, returns, or other information filed with the  
110 commission under Chapter 13, Motor and Special Fuel Tax Act, or Section  
111 19-6-410.5 regarding the environmental assurance program participation fee.
- 112 (e) Notwithstanding Subsection (2), at the request of any person the commission shall  
113 provide that person sales and purchase volume data reported to the commission on a  
114 report, return, or other information filed with the commission under:
- 115 (i) Chapter 13, Part 2, Motor Fuel; or  
116 (ii) Chapter 13, Part 4, Aviation Fuel.
- 117 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,  
118 as defined in Section 59-22-202, the commission shall report to the manufacturer:
- 119 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
120 manufacturer and reported to the commission for the previous calendar year under  
121 Section 59-14-407; and
- 122 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
123 manufacturer for which a tax refund was granted during the previous calendar  
124 year under Section 59-14-401 and reported to the commission under Subsection  
125 59-14-401(1)(a)(v).
- 126 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,  
127 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is  
128 prohibited from selling cigarettes to consumers within the state under Subsection  
129 59-14-210(2).
- 130 (h) Notwithstanding Subsection (2), the commission may:
- 131 (i) provide to the Division of Consumer Protection within the Department of  
132 Commerce and the attorney general data:

- 133 (A) reported to the commission under Section 59-14-212; or  
134 (B) related to a violation under Section 59-14-211; and  
135 (ii) upon request, provide to any person data reported to the commission under  
136 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).
- 137 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee  
138 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's  
139 Office of Planning and Budget, provide to the committee or office the total amount of  
140 revenue collected by the commission under Chapter 24, Radioactive Waste Facility  
141 Tax Act, for the time period specified by the committee or office.
- 142 (j) Notwithstanding Subsection (2), the commission shall make the directory required by  
143 Section 59-14-603 available for public inspection.
- 144 (k) Notwithstanding Subsection (2), the commission may share information with federal,  
145 state, or local agencies as provided in Subsection 59-14-606(3).
- 146 (l)(i) Notwithstanding Subsection (2), the commission shall provide the Office of  
147 Recovery Services within the Department of Health and Human Services any  
148 relevant information obtained from a return filed under Chapter 10, Individual  
149 Income Tax Act, regarding a taxpayer who has become obligated to the Office of  
150 Recovery Services.
- 151 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office  
152 of Recovery Services to any other state's child support collection agency involved  
153 in enforcing that support obligation.
- 154 (m)(i) Notwithstanding Subsection (2), upon request from the state court  
155 administrator, the commission shall provide to the state court administrator, the  
156 name, address, telephone number, county of residence, and social security number  
157 on resident returns filed under Chapter 10, Individual Income Tax Act.
- 158 (ii) The state court administrator may use the information described in Subsection  
159 (4)(m)(i) only as a source list for the master jury list described in Section  
160 78B-1-106.
- 161 (n)(i) As used in this Subsection (4)(n):
- 162 (A) "Income tax information" means information gained by the commission that is  
163 required to be attached to or included in a return filed with the commission  
164 under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10,  
165 Individual Income Tax Act.
- 166 (B) "Other tax information" means information gained by the commission that is

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

(C) "Tax information" means income tax information or other tax information.

(ii)(A) Notwithstanding Subsection (2) and except as provided in Subsection (4)(n)(ii)(B) or (C), the commission shall at the request of GOEO provide to GOEO all income tax information.

(B) For purposes of a request for income tax information made under Subsection (4)(n)(ii)(A), GOEO may not request and the commission may not provide to GOEO a person's address, name, social security number, or taxpayer identification number.

(C) In providing income tax information to GOEO, the commission shall in all instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).

(iii)(A) Notwithstanding Subsection (2) and except as provided in Subsection (4)(n)(iii)(B), the commission shall at the request of GOEO provide to GOEO other tax information.

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

(iv) GOEO may provide tax information received from the commission in accordance with this Subsection (4)(n) only:

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

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

(v)(A) A person may not request tax information from GOEO under Title 63G, Chapter 2, Government Records Access and Management Act, or this section, if GOEO received the tax information from the commission in accordance with this Subsection (4)(n).

(B) GOEO may not provide to a person that requests tax information in accordance with Subsection (4)(n)(v)(A) any tax information other than the tax information GOEO provides in accordance with Subsection (4)(n)(iv).

(o) Notwithstanding Subsection (2), the commission may provide to the governing board of the agreement or a taxing official of another state, the District of Columbia, the United States, or a territory of the United States:

- (i) the following relating to an agreement sales and use tax:
- (A) information contained in a return filed with the commission;
  - (B) information contained in a report filed with the commission;
  - (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or
  - (D) a document filed with the commission; or
- (ii) a report of an audit or investigation made with respect to an agreement sales and use tax.
- (p) Notwithstanding Subsection (2), the commission may provide information concerning a taxpayer's state income tax return or state income tax withholding information to the Driver License Division if the Driver License Division:
- (i) requests the information; and
  - (ii) provides the commission with a signed release form from the taxpayer allowing the Driver License Division access to the information.
- (q) Notwithstanding Subsection (2), the commission shall provide to the Utah Communications Authority, or a division of the Utah Communications Authority, the information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and 63H-7a-502.
- (r) Notwithstanding Subsection (2), the commission shall provide to the Utah Educational Savings Plan information related to a resident or nonresident individual's contribution to a Utah Educational Savings Plan account as designated on the resident or nonresident's individual income tax return as provided under Section 59-10-1313.
- (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility worker with the Department of Health and Human Services or its designee with the adjusted gross income of an individual if:
- (i) an eligibility worker with the Department of Health and Human Services or its designee requests the information from the commission; and
  - (ii) the eligibility worker has complied with the identity verification and consent provisions of Sections 26B-3-106 and 26B-3-903.
- (t) Notwithstanding Subsection (2), the commission may provide to a county, as determined by the commission, information declared on an individual income tax return in accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section 59-2-103.

- (u) Notwithstanding Subsection (2), the commission shall provide a report regarding any access line provider that is over 90 days delinquent in payment to the commission of amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges, to the board of the Utah Communications Authority created in Section 63H-7a-201.
- (v) Notwithstanding Subsection (2), the commission shall provide the Department of Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the previous calendar year under Section 59-24-103.5.
- (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the Department of Workforce Services any information received under Chapter 10, Part 4, Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.
- (x) Notwithstanding Subsection (2), the commission may provide the Public Service Commission or the Division of Public Utilities information related to a seller that collects and remits to the commission a charge described in Subsection 69-2-405(2), including the seller's identity and the number of charges described in Subsection 69-2-405(2) that the seller collects.
- (y)(i) Notwithstanding Subsection (2), the commission shall provide to each qualifying jurisdiction the collection data necessary to verify the revenue collected by the commission for a distributed tax, fee, or charge collected within the qualifying jurisdiction.
- (ii) In addition to the information provided under Subsection (4)(y)(i), the commission shall provide a qualifying jurisdiction with copies of returns and other information relating to a distributed tax, fee, or charge collected within the qualifying jurisdiction.
- (iii)(A) To obtain the information described in Subsection (4)(y)(ii), the chief executive officer or the chief executive officer's designee of the qualifying jurisdiction shall submit a written request to the commission that states the specific information sought and how the qualifying jurisdiction intends to use the information.
- (B) The information described in Subsection (4)(y)(ii) is available only in official matters of the qualifying jurisdiction.
- (iv) Information that a qualifying jurisdiction receives in response to a request under this subsection is:



- (A) classified as a private record under Title 63G, Chapter 2, Government Records Access and Management Act; and
- (B) subject to the confidentiality requirements of this section.
- (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic Beverage Services Commission, upon request, with taxpayer status information related to state tax obligations necessary to comply with the requirements described in Section 32B-1-203.
- (aa) Notwithstanding Subsection (2), the commission shall inform the Department of Workforce Services, as soon as practicable, whether an individual claimed and is entitled to claim a federal earned income tax credit for the year requested by the Department of Workforce Services if:
- (i) the Department of Workforce Services requests this information; and
- (ii) the commission has received the information release described in Section 35A-9-604.
- (bb)(i) As used in this Subsection (4)(bb), "unclaimed property administrator" means the administrator or the administrator's agent, as those terms are defined in Section 67-4a-102.
- (ii)(A) Notwithstanding Subsection (2), upon request from the unclaimed property administrator and to the extent allowed under federal law, the commission shall provide the unclaimed property administrator the name, address, telephone number, email address, county of residence, and social security number or federal employer identification number on any return filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.
- (B) The unclaimed property administrator may use the information described in Subsection (4)(bb)(ii)(A) only for the purpose of returning unclaimed property to the property's owner in accordance with Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.
- (iii) The unclaimed property administrator is subject to the confidentiality provisions of this section with respect to any information the unclaimed property administrator receives under this Subsection (4)(bb).
- (cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a taxpayer's state individual income tax information to a program manager of the Utah Fits All Scholarship Program under Section 53F-6-402 if:

- 303 (i) the taxpayer consents in writing to the disclosure;
- 304 (ii) the taxpayer's written consent includes the taxpayer's name, social security
- 305 number, and any other information the commission requests that is necessary to
- 306 verify the identity of the taxpayer; and
- 307 (iii) the program manager provides the taxpayer's written consent to the commission.
- 308 (dd) Notwithstanding Subsection (2), the commission may provide to the Division of
- 309 Finance within the Department of Government Operations any information necessary
- 310 to facilitate a payment from the commission to a taxpayer, including:
- 311 (i) the name of the taxpayer entitled to the payment or any other person legally
- 312 authorized to receive the payment;
- 313 (ii) the taxpayer identification number of the taxpayer entitled to the payment;
- 314 (iii) the payment identification number and amount of the payment;
- 315 (iv) the tax year to which the payment applies and date on which the payment is due;
- 316 (v) a mailing address to which the payment may be directed; and
- 317 (vi) information regarding an account at a depository institution to which the
- 318 payment may be directed, including the name of the depository institution, the
- 319 type of account, the account number, and the routing number for the account.
- 320 (ee) Notwithstanding Subsection (2), the commission shall provide the total amount of
- 321 revenue collected by the commission under Subsection 59-5-202(5):
- 322 (i) at the request of a committee of the Legislature, the Office of the Legislative
- 323 Fiscal Analyst, or the Governor's Office of Planning and Budget, to the committee
- 324 or office for the time period specified by the committee or office; and
- 325 (ii) to the Division of Finance for purposes of the Division of Finance administering
- 326 Subsection 59-5-202(5).
- 327 (ff) Notwithstanding Subsection (2), the commission may provide the Department of
- 328 Agriculture and Food with information from a return filed in accordance with
- 329 Chapter 31, Cannabinoid Licensing and Tax Act.
- 330 (gg) Notwithstanding Subsection (2), the commission shall provide the Department of
- 331 Workforce Services with the information described in Section 35A-3-105.
- 332 (hh) Notwithstanding Subsection (2), the commission may provide aggregated
- 333 information to the Utah Population Committee, created in Section 63C-20-103, if the
- 334 Utah Population Committee requests the information in accordance with Section
- 335 63C-20-105.
- 336 (5)(a) Each report and return shall be preserved for at least three years.

(b) After the three-year period provided in Subsection (5)(a) the commission may destroy a report or return.

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

(b) If the individual described in Subsection (6)(a) is an officer or employee of the state, the individual shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.

(c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in accordance with Subsection (4)(n)(iii), or an individual who requests information in accordance with Subsection (4)(n)(v):

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

(ii) is not subject to:

(A) dismissal from office in accordance with Subsection (6)(b); or

(B) disqualification from holding public office in accordance with Subsection (6)(b).

(d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the Office of the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative Organization, an individual described in Subsection (2):

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

(ii) is not subject to:

(A) dismissal from office in accordance with Subsection (6)(b); or

(B) disqualification from holding public office in accordance with Subsection (6)(b).

(7) Except as provided in Section 59-1-404, this part does not apply to the property tax.

Section 2. Section **67-4a-202** is amended to read:

**67-4a-202 (Effective 05/06/26). When tax-deferred and tax-exempt retirement accounts presumed abandoned.**

(1) Subject to Section 67-4a-208, property held in a pension account or retirement account that qualifies for tax deferral or tax exemption under the income tax laws of the United States is presumed abandoned if the property is unclaimed by the apparent owner [~~three years~~]after the later of:

(a) [~~the later of~~] three years after the following dates:

(i) except as in Subsection (1)(a)(ii), the date a communication sent by the holder by first-class United States mail to the apparent owner is returned to the holder undelivered by the United States Postal Service; or

- 371 (ii) if a communication under Subsection (1)(a)(i) is re-sent within 30 days after the  
372 date the first communication is returned undelivered, the date the second  
373 communication was returned undelivered by the United States Postal Service; or  
374 (b) the earlier of the following dates:
- 375 (i) three years after the date on which the apparent owner becomes [70.5 years of age]  
376 the age specified under the income tax laws of the United States by which  
377 distribution of the property shall occur to avoid a tax penalty, if determinable by  
378 the holder; or
- 379 (ii) one year after the date of the mandatory distribution following death if:  
380 (A) the income tax laws of the United States requires distribution to avoid a tax  
381 penalty; and  
382 (B) the holder receives confirmation of the death of the apparent owner in the  
383 ordinary course of the holder's business or confirms the death of the apparent  
384 owner under Subsection (2).
- 385 [~~(ii) if the Internal Revenue Code, Sec. 1 et seq., requires distribution to avoid a tax~~  
386 ~~penalty, two years after the date the holder:~~]  
387 [~~(A) receives confirmation of the death of the apparent owner in the ordinary~~  
388 ~~course of the holder's business; or]~~  
389 [~~(B) confirms the death of the apparent owner under Subsection (2):]~~
- 390 (2) If a holder in the ordinary course of the holder's business receives notice or an  
391 indication of the death of an apparent owner and Subsection (1)(b) applies, the holder  
392 shall attempt not later than 90 days after receipt of the notice or indication to confirm  
393 whether the apparent owner is deceased.
- 394 (3)(a) Subject to Subsection (3)(b), if the holder does not send communications to the  
395 apparent owner of an account described in Subsection (1) by first-class United States  
396 mail on at least an annual basis, the holder shall attempt to confirm the apparent  
397 owner's interest in the property by sending the apparent owner an electronic mail  
398 communication not later than two years after the apparent owner's last indication of  
399 interest in the property.
- 400 (b) The holder shall promptly attempt to contact the apparent owner by first-class United  
401 States mail if:
- 402 (i) the holder does not have information needed to send the apparent owner an  
403 electronic mail communication or the holder believes that the apparent owner's  
404 electronic mail address in the holder's records is not valid;

(ii) the holder receives notification that the electronic mail communication was not received; or

(iii) the apparent owner does not respond to the electronic mail communication within 30 days after the communication was sent.

(4) If first-class United States mail sent under Subsection (3) is returned to the holder undelivered by the United States Postal Service, the property is presumed abandoned three years after the later of:

(a) except as in Subsection (4)(b), the date a communication to contact the apparent owner sent by first-class United States mail is returned to the holder undelivered;

(b) if the communication under Subsection (4)(a) is re-sent within 30 days after the date the first communication is returned undelivered, the date the second communication was returned undelivered; or

(c) the date established by Subsection (1)(b).

Section 3. Section **67-4a-203** is amended to read:

**67-4a-203 (Effective 05/06/26). When other tax-deferred and tax-exempt accounts presumed abandoned.**

Subject to Section 67-4a-208 and except for property described in Section 67-4a-202 and property held in a plan described in Section 529A, Internal Revenue Code, property held in an account or plan, including a health savings account, that qualifies for tax deferral or tax exemption under the income tax laws of the United States is presumed abandoned if the property is unclaimed by the apparent owner three years after the earlier of:

(1) the date, if determinable by the holder, specified in the income tax laws and regulations of the United States by which distribution of the property must begin to avoid a tax penalty, with no distribution having been made; or

(2) 30 years after the date the account was opened.

Section 4. **Effective Date.**

This bill takes effect on May 6, 2026.