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Unclaimed Property Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Todd Weiler

House Sponsor:

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LONG TITLE

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General Description:

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This bill modifies provisions related to unclaimed property.

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Highlighted Provisions:

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This bill:

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- ▶ 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.

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Money Appropriated in this Bill:

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None

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Other Special Clauses:

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None

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Utah Code Sections Affected:

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AMENDS:

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59-1-403 (Effective 05/06/26) (Partially Repealed 07/01/29), as last amended by Laws of Utah 2025, Chapters 182, 323, 400, and 498

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67-4a-202 (Effective 05/06/26), as repealed and reenacted by Laws of Utah 2017, Chapter 371

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67-4a-203 (Effective 05/06/26), as repealed and reenacted by Laws of Utah 2017, Chapter 371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

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

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59-1-403 (Effective 05/06/26) (Partially Repealed 07/01/29). Confidentiality --

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Exceptions -- Penalty -- Application to property tax.

21

(1) As used in this section:

S.B. 155

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;

- (iii) on behalf of the commission in any action or proceeding to which the commission is a party; or
- (iv) on behalf of any party to any action or proceeding under this title if the report or facts shown by the return are directly involved in the action or proceeding.

(c) Notwithstanding Subsection (2)(b), a court may require the production of, and may admit in evidence, any portion of a return or of the facts shown by the return, as are specifically pertinent to the action or proceeding.

(d) Notwithstanding any other provision of state law, a person described in Subsection (2)(a) may not divulge or make known in any manner any information gained by that person from any return filed with the commission to the extent that the disclosure is prohibited under federal law.

This section does not prohibit:

- (a) a person or that person's duly authorized representative from receiving a copy of any return or report filed in connection with that person's own tax;
- (b) the publication of statistics as long as the statistics are classified to prevent the identification of particular reports or returns; and
- (c) the inspection by the attorney general or other legal representative of the state of the report or return of any taxpayer:
 - (i) who brings action to set aside or review a tax based on the report or return;
 - (ii) against whom an action or proceeding is contemplated or has been instituted under this title; or
 - (iii) against whom the state has an unsatisfied money judgment.

(a) Notwithstanding Subsection (2) and for purposes of administration, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, provide for a reciprocal exchange of information with:

- (i) the United States Internal Revenue Service; or
- (ii) the revenue service of any other state.

(b) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of 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

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

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

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

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

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

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

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

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

188 (A) as a fiscal estimate, fiscal note information, or statistical information; and
189 (B) if the tax information is classified to prevent the identification of a particular
190 return.

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

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

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

201 (i) the following relating to an agreement sales and use tax:

202 (A) information contained in a return filed with the commission;

203 (B) information contained in a report filed with the commission;

204 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or

205 (D) a document filed with the commission; or

206 (ii) a report of an audit or investigation made with respect to an agreement sales and

207 use tax.

208 (p) Notwithstanding Subsection (2), the commission may provide information

209 concerning a taxpayer's state income tax return or state income tax withholding

210 information to the Driver License Division if the Driver License Division:

211 (i) requests the information; and

212 (ii) provides the commission with a signed release form from the taxpayer allowing

213 the Driver License Division access to the information.

214 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah

215 Communications Authority, or a division of the Utah Communications Authority, the

216 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and

217 63H-7a-502.

218 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah

219 Educational Savings Plan information related to a resident or nonresident individual's

220 contribution to a Utah Educational Savings Plan account as designated on the

221 resident or nonresident's individual income tax return as provided under Section

222 59-10-1313.

223 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under

224 Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility

225 worker with the Department of Health and Human Services or its designee with the

226 adjusted gross income of an individual if:

227 (i) an eligibility worker with the Department of Health and Human Services or its

228 designee requests the information from the commission; and

229 (ii) the eligibility worker has complied with the identity verification and consent

230 provisions of Sections 26B-3-106 and 26B-3-903.

231 (t) Notwithstanding Subsection (2), the commission may provide to a county, as

232 determined by the commission, information declared on an individual income tax

233 return in accordance with Section 59-10-103.1 that relates to eligibility to claim a

234 residential exemption authorized under Section 59-2-103.

235 (u) Notwithstanding Subsection (2), the commission shall provide a report regarding any
236 access line provider that is over 90 days delinquent in payment to the commission of
237 amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid
238 Wireless Telecommunications Service Charges, to the board of the Utah
239 Communications Authority created in Section 63H-7a-201.

240 (v) Notwithstanding Subsection (2), the commission shall provide the Department of
241 Environmental Quality a report on the amount of tax paid by a radioactive waste
242 facility for the previous calendar year under Section 59-24-103.5.

243 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the
244 Department of Workforce Services any information received under Chapter 10, Part 4,
245 Withholding of Tax, that is relevant to the duties of the Department of Workforce
246 Services.

247 (x) Notwithstanding Subsection (2), the commission may provide the Public Service
248 Commission or the Division of Public Utilities information related to a seller that
249 collects and remits to the commission a charge described in Subsection 69-2-405(2),
250 including the seller's identity and the number of charges described in Subsection
251 69-2-405(2) that the seller collects.

252 (y)(i) Notwithstanding Subsection (2), the commission shall provide to each
253 qualifying jurisdiction the collection data necessary to verify the revenue collected
254 by the commission for a distributed tax, fee, or charge collected within the
255 qualifying jurisdiction.

256 (ii) In addition to the information provided under Subsection (4)(y)(i), the
257 commission shall provide a qualifying jurisdiction with copies of returns and other
258 information relating to a distributed tax, fee, or charge collected within the
259 qualifying jurisdiction.

260 (iii)(A) To obtain the information described in Subsection (4)(y)(ii), the chief
261 executive officer or the chief executive officer's designee of the qualifying
262 jurisdiction shall submit a written request to the commission that states the
263 specific information sought and how the qualifying jurisdiction intends to use
264 the information.

265 (B) The information described in Subsection (4)(y)(ii) is available only in official
266 matters of the qualifying jurisdiction.

267 (iv) Information that a qualifying jurisdiction receives in response to a request under
268 this subsection is:

269 (A) classified as a private record under Title 63G, Chapter 2, Government Records
270 Access and Management Act; and
271 (B) subject to the confidentiality requirements of this section.

272 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic
273 Beverage Services Commission, upon request, with taxpayer status information
274 related to state tax obligations necessary to comply with the requirements described
275 in Section 32B-1-203.

276 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of
277 Workforce Services, as soon as practicable, whether an individual claimed and is
278 entitled to claim a federal earned income tax credit for the year requested by the
279 Department of Workforce Services if:
280 (i) the Department of Workforce Services requests this information; and
281 (ii) the commission has received the information release described in Section
282 35A-9-604.

283 (bb)(i) As used in this Subsection (4)(bb), "unclaimed property administrator" means
284 the administrator or the administrator's agent, as those terms are defined in Section
285 67-4a-102.

286 (ii)(A) Notwithstanding Subsection (2), upon request from the unclaimed property
287 administrator and to the extent allowed under federal law, the commission shall
288 provide the unclaimed property administrator the name, address, telephone
289 number, email address, county of residence, and social security number or
290 federal employer identification number on any return filed under Chapter 7,
291 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax
292 Act.

293 (B) The unclaimed property administrator may use the information described in
294 Subsection (4)(bb)(ii)(A) only for the purpose of returning unclaimed property
295 to the property's owner in accordance with Title 67, Chapter 4a, Revised
296 Uniform Unclaimed Property Act.

297 (iii) The unclaimed property administrator is subject to the confidentiality provisions
298 of this section with respect to any information the unclaimed property
299 administrator receives under this Subsection (4)(bb).

300 (cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a
301 taxpayer's state individual income tax information to a program manager of the Utah
302 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.

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

339 (6)(a) Any individual who violates this section is guilty of a class A misdemeanor.
340 (b) If the individual described in Subsection (6)(a) is an officer or employee of the state,
341 the individual shall be dismissed from office and be disqualified from holding public
342 office in this state for a period of five years thereafter.

343 (c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in
344 accordance with Subsection (4)(n)(iii), or an individual who requests information in
345 accordance with Subsection (4)(n)(v):
346 (i) is not guilty of a class A misdemeanor; and
347 (ii) is not subject to:
348 (A) dismissal from office in accordance with Subsection (6)(b); or
349 (B) disqualification from holding public office in accordance with Subsection
350 (6)(b).

351 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the
352 Office of the Legislative Auditor General in accordance with Title 36, Chapter 12,
353 Legislative Organization, an individual described in Subsection (2):
354 (i) is not guilty of a class A misdemeanor; and
355 (ii) is not subject to:
356 (A) dismissal from office in accordance with Subsection (6)(b); or
357 (B) disqualification from holding public office in accordance with Subsection
358 (6)(b).

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

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

361 **67-4a-202 (Effective 05/06/26). When tax-deferred and tax-exempt retirement**
362 **accounts presumed abandoned.**

363 (1) Subject to Section 67-4a-208, property held in a pension account or retirement account
364 that qualifies for tax deferral or tax exemption under the income tax laws of the United
365 States is presumed abandoned if the property is unclaimed by the apparent owner [three
366 years] after the later of:
367 (a) [the later of] three years after the following dates:
368 (i) except as in Subsection (1)(a)(ii), the date a communication sent by the holder by
369 first-class United States mail to the apparent owner is returned to the holder
370 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

375 (b) the earlier of the following dates:
376 (i) three years after the date on which the apparent owner becomes [70.5 years of age]
377 the age specified under the income tax laws of the United States by which
378 distribution of the property shall occur to avoid a tax penalty, if determinable by
379 the holder; or
380 (ii) one year after the date of the mandatory distribution following death if:
381 (A) the income tax laws of the United States requires distribution to avoid a tax
382 penalty; and
383 (B) the holder receives confirmation of the death of the apparent owner in the
384 ordinary course of the holder's business or confirms the death of the apparent
385 owner under Subsection (2).
386 [(ii) ~~if the Internal Revenue Code, Sec. 1 et seq., requires distribution to avoid a tax~~
387 ~~penalty, two years after the date the holder.~~]
388 [(A) ~~receives confirmation of the death of the apparent owner in the ordinary~~
389 ~~course of the holder's business; or~~]
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;

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

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

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

412 (a) except as in Subsection (4)(b), the date a communication to contact the apparent
413 owner sent by first-class United States mail is returned to the holder undelivered;
414 (b) if the communication under Subsection (4)(a) is re-sent within 30 days after the date
415 the first communication is returned undelivered, the date the second communication
416 was returned undelivered; or
417 (c) the date established by Subsection (1)(b).

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

419 **67-4a-203 (Effective 05/06/26). When other tax-deferred and tax-exempt
420 accounts presumed abandoned.**

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

426 (1) the date, if determinable by the holder, specified in the income tax laws and regulations
427 of the United States by which distribution of the property must begin to avoid a tax
428 penalty, with no distribution having been made; or
429 (2) 30 years after the date the account was opened.

430 Section 4. **Effective Date.**

431 This bill takes effect on May 6, 2026.