

615 (1) There is created a restricted account within the General Fund known as the
 616 "Immigration Act Restricted Account."

617 (2) (a) The restricted account shall consist of:

618 (i) a fee collected under this chapter;

619 (ii) a fine collected under Section 63G-12-207;

620 (iii) civil penalties imposed under Section 63G-12-211 or 63G-12-307;

621 (iv) money appropriated to the restricted account by the Legislature; and

622 (v) interest earned on the restricted account.

623 (b) The restricted account shall earn interest.

624 (3) The Legislature may appropriate money from the restricted account to:

625 (a) the department and the Office of the Governor to pay the costs associated with the
 626 implementation of Section 63G-12-202;

627 (b) the department to administer this chapter;

628 (c) the State Tax Commission for costs associated with implementing Section

629 63G-12-203; ~~§~~ [and] ~~←§~~

630 (d) the attorney general for costs associated with:

631 (i) litigation related to this chapter;

632 (ii) a multi-agency strike force created under Section 67-5-22.7; or

633 (iii) a memorandum of understanding executed under Section 67-5-28 ~~§~~ [;] ; and

633a (e) the Identity Theft Restricted Account created in Section 67-5-22.7. ~~←§~~

634 Section 7. Section **63G-12-104** is enacted to read:

635 **63G-12-104. Determining immigration status -- Transfer or maintenance of**
 636 **information.**

637 Except as limited by federal law and this chapter, any state or local governmental
 638 agency is not restricted or prohibited in any way from sending, receiving, or maintaining
 639 information related to the lawful or unlawful immigration status of an individual by
 640 communicating with any federal, state, or local governmental entity for any lawful purpose,
 641 including:

642 (1) determining an individual's eligibility for any public benefit, service, or license
 643 provided by any federal agency, by this state, or by a political subdivision of this state;

644 (2) confirming an individual's claim of residence or domicile if determination is
 645 required by state law or a judicial order issued pursuant to a civil or criminal proceeding in this

708 Chapter 10, Part 4, Withholding of Tax.

709 (c) The rules described in Subsection (2)(a) shall be substantially similar to Title 59,

710 Chapter 10, Part 4, Withholding of Tax.

711 (d) To the extent feasible and consistent with a waiver, exemption, or authority entered

712 into under Section 63G-12-202, the State Tax Commission shall work with the applicable

713 federal government agencies to ensure that the withholding provided for under this Subsection

714 (2) is compatible with a federal process by which ~~§~~ → [the income and] ← ~~§~~ employment taxes are

715 collected that would be imposed under federal law if a permit holder were an employee with a

716 Social Security number.

717 (e) (i) The State Tax Commission shall impose a fee on a person who hires a permit

718 holder as an employee in accordance with this Subsection (5):

719 (A) if as of the program start date the federal government does not collect or provide

720 for the withholding of federal employment taxes;

721 (B) beginning the first day of the calendar quarter immediately following the program

722 start date; and

723 (C) ending the last day of the calendar quarter in which the federal government begins

724 to collect or provide for the withholding of federal employment taxes.

725 (ii) The State Tax Commission shall set the fee equal to the amount that, as closely as

726 possible, equals the federal employment taxes that would be imposed by federal law if the

727 permit holder were hired as an employee with a Social Security number.

728 (iii) The State Tax Commission shall collect the fee in the same manner that it collects

729 state income taxes withheld in accordance with this Subsection (2).

730 (iv) The State Tax Commission may make rules in accordance with Chapter 3, Utah

731 Administrative Rulemaking Act, to establish the procedures for the collection of the fee.

732 (v) The State Tax Commission shall deposit the fee into the restricted account.

733 (3) The department shall facilitate the use in this state of other employer based work

734 programs that meet the needs of Utah employers by using workers who are not working in Utah

735 and who are not United States citizens. Nothing in this part prevents a person from using an

736 employer based work program described in this Subsection (3) that exists under the auspices of

737 a foreign government in cooperation with the United States government.

738 (4) A permit holder is not eligible for unemployment compensation.

925 (a) the design, implementation, or operation of a verification procedure under this part;

926 (b) the collection and disclosure of information as part of a verification procedure

927 under this part; or

928 (c) the determination that a permit is invalid.

929 Section 20. Section **63G-12-211** is enacted to read:

930 **63G-12-211. Prohibited conduct -- Administrative penalties -- Criminal penalties.**

931 (1) A permit holder may not file for or receive unemployment benefits.

932 (2) A person may not:

933 (a) furnish false or forged information or documentation in support of an application;

934 (b) alter the information on a permit;

935 (c) if the person is a guest worker, be reported absent from work for 10 consecutive

936 days without the approval of the person who hires the guest worker;

937 (d) allow an individual to use a permit if the individual is not entitled to use the permit;

938 (e) display or represent that a permit is issued to an individual, if the permit is not

939 issued to the individual;

940 (f) display a revoked permit as a valid permit;

941 (g) knowingly or with reckless disregard acquire, use, display, or transfer an item that

942 purports to be a valid permit, but that is not a valid permit; or

943 (h) otherwise violate this part.

944 (3) For a violation described in Subsections (1) and (2), the department may:

945 (a) suspend, limit, or revoke and repossess a permit;

946 (b) impose a civil penalty not to exceed \$750 for each violation; or

947 (c) take a combination of actions under this section.

948 (4) A person is guilty of a class ~~§~~ → [€] B ← ~~§~~ misdemeanor if the person:

949 (a) furnishes false or forged information or documentation in support of an application;

950 or

951 (b) alters the information on a permit.

952 Section 21. Section **63G-12-212** is enacted to read:

953 **63G-12-212. Sharing of information related to enforcement.**

954 (1) The department shall provide the notice described in Subsection (2), if the

955 department determines that an undocumented individual: