

Senator Aaron Osmond proposes the following substitute bill:

INTERGENERATIONAL POVERTY EDUCATION

AMENDMENTS

2015 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Aaron Osmond

House Sponsor: _____

LONG TITLE

General Description:

This bill provides education funding for persons in intergenerational poverty by enacting the Intergenerational Poverty Education Act, the Income Tax for Intergenerational Poverty Education Act, and the Intergenerational Poverty Education Funding Act.

Highlighted Provisions:

This bill:

- ▶ defines terms;
- ▶ provides a process for issuing an eligibility certificate to a qualified person who is in intergenerational poverty;
- ▶ provides that an eligibility certificate may be used for qualified educational expenses;
- ▶ creates the Intergenerational Poverty Restricted Special Revenue Fund;
- ▶ provides for the creation of individual education accounts for each qualified person who holds an eligibility certificate; and
- ▶ addresses:
 - issuing eligibility certificates;



- 26 • depositing money into the Intergenerational Poverty Restricted Special Revenue
- 27 Fund;
- 28 • allocating of funds to pay for qualified education expenses;
- 29 • reporting; and
- 30 • rulemaking.

31 **Money Appropriated in this Bill:**

32 None

33 **Other Special Clauses:**

34 This bill provides a special effective date.

35 **Utah Code Sections Affected:**

36 AMENDS:

37 **59-1-403**, as last amended by Laws of Utah 2014, Chapter 320

38 ENACTS:

39 **35A-5-401**, Utah Code Annotated 1953

40 **35A-5-402**, Utah Code Annotated 1953

41 **35A-5-403**, Utah Code Annotated 1953

42 **35A-5-404**, Utah Code Annotated 1953

43 **35A-5-405**, Utah Code Annotated 1953

44 **53A-31-101**, Utah Code Annotated 1953

45 **53A-31-102**, Utah Code Annotated 1953

46 **53A-31-201**, Utah Code Annotated 1953

47 **53A-31-202**, Utah Code Annotated 1953

48 **59-1-1701**, Utah Code Annotated 1953

49 **59-1-1702**, Utah Code Annotated 1953

50 **59-1-1703**, Utah Code Annotated 1953

51 **59-1-1704**, Utah Code Annotated 1953

52

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

54 Section 1. Section **35A-5-401** is enacted to read:

55 **Part 4. Intergenerational Poverty Education Act**

56 **35A-5-401. Title.**

57 This part is known as the "Intergenerational Poverty Education Act."

58 Section 2. Section **35A-5-402** is enacted to read:

59 **35A-5-402. Definitions.**

60 As used in this part:

61 (1) "Eligibility certificate" means a certificate the department issues to a person under
62 this part to authorize the person to receive payment for qualified education expenses in
63 accordance with Title 53A, Chapter 31, Intergenerational Poverty Education Act.

64 (2) "Intergenerational poverty" means the same as that term is defined in Section
65 35A-9-102.

66 (3) "Qualified education expense" means the same as that term is defined in Section
67 53A-31-102.

68 Section 3. Section **35A-5-403** is enacted to read:

69 **35A-5-403. Application for eligibility certificate.**

70 (1) (a) A person may apply to the department annually for an eligibility certificate
71 under this part for a qualified education expense.

72 (b) The applicant shall file an application for an eligibility certificate on or after
73 October 1 but on or before December 31 of a calendar year to receive an eligibility certificate
74 for that calendar year.

75 (2) The application shall be on a form created by the department.

76 (3) The application:

77 (a) shall require:

78 (i) the applicant's name;

79 (ii) the applicant's date of birth;

80 (iii) the applicant's Social Security number;

81 (iv) the applicant's current address;

82 (v) a document signed by the applicant that expressly directs and authorizes the State
83 Tax Commission to disclose the applicant's tax returns and other information that would

84 otherwise be subject to confidentiality under Section 59-1-403 or 26 U.S.C. Sec. 6103, to the
85 department; and

86 (vi) a statement signed by the applicant that attests that the applicant is 18 years of age
87 or older; and

88 (b) may require additional information as determined by the department.
89 (4) The department may require the person to submit documentation to support the
90 information contained in an application under Subsection (3).
91 (5) The department shall:
92 (a) evaluate the application required by Subsection (3) to determine whether the
93 information contained in the application is accurate and complete; and
94 (b) make a finding as to whether the applicant is experiencing intergenerational poverty
95 by considering the following factors:
96 (i) whether the applicant resides in a household having a gross family income that is at
97 or below 150% of the federal poverty level;
98 (ii) whether the applicant received public assistance in the state for not less than 12
99 months in the previous five years from one or more of the following public assistance
100 programs:
101 (A) the Family Employment Program under Chapter 3, Part 3, Family Employment
102 Program;
103 (B) General Assistance under Chapter 3, Part 4, General Assistance;
104 (C) SNAP as defined in Section [35A-1-102](#);
105 (D) the Medicaid program as defined in Section [26-18-2](#); or
106 (E) the Utah Children's Health Insurance Program created in Section [26-40-103](#); and
107 (iii) whether the applicant was receiving public assistance described in Subsection
108 (5)(b)(ii) as of the date of the application.
109 (6) The department shall issue the person an eligibility certificate in accordance with
110 Section [35A-5-404](#), if the department:
111 (a) determines that the information contained in the application is accurate and
112 complete; and
113 (b) finds that the person is experiencing intergenerational poverty in accordance with
114 Subsection (5)(b).
115 (7) If the department denies the issuance of an eligibility certificate under this part, the
116 department shall, within 60 days after the date of denial:
117 (a) notify the person in writing of the denial; and
118 (b) allow the person 30 days to submit new or additional information that would

119 support the issuance of an eligibility certificate.

120 Section 4. Section **35A-5-404** is enacted to read:

121 **35A-5-404. Eligibility certificate.**

122 (1) An eligibility certificate under this part:

123 (a) shall list the name, Social Security number, and current address of the person to
124 whom the eligibility certificate is issued; and

125 (b) may include other information required by the department.

126 (2) Within 10 business days after issuing an eligibility certificate to an applicant under

127 this part, the department shall provide a copy of the eligibility certificate to:

128 (a) the State Board of Education; and

129 (b) the State Tax Commission.

130 Section 5. Section **35A-5-405** is enacted to read:

131 **35A-5-405. Reporting.**

132 (1) The department shall provide a report for inclusion in the department's annual

133 written report required by Section [35A-1-109](#).

134 (2) The report shall provide:

135 (a) the number of applicants and eligibility certificates issued by calendar year;

136 (b) information made available to the department from the State Tax Commission and

137 the State Board of Education regarding the revenue and expenditures from the Intergenerational

138 Poverty Restricted Special Revenue Fund, including the total number of individual education

139 accounts created under Section [53A-31-201](#); and

140 (c) an analysis of the program, including recommendations to the governor and the

141 Legislature.

142 Section 6. Section **53A-31-101** is enacted to read:

143 **CHAPTER 31. INTERGENERATIONAL POVERTY EDUCATION ACT**

144 **Part 1. General Provisions**

145 **53A-31-101. Title.**

146 This chapter is known as the "Intergenerational Poverty Education Act."

147 Section 7. Section **53A-31-102** is enacted to read:

148 **53A-31-102. Definitions.**

149 As used in this chapter:

- 150 (1) "Eligibility certificate" means the same as that term is defined in Section
151 [35A-5-402.](#)
- 152 (2) "Individual education account" means an account in the name of an eligibility
153 certificate holder, who has entered into an account agreement under this chapter, and that is
154 funded through contributions from the Education Fund under Section [59-1-1704.](#)
- 155 (3) "Intergenerational poverty" means the same as that term is defined in Section
156 [35A-9-102.](#)
- 157 (4) (a) "Qualified education expense" includes:
- 158 (i) tuition, required fees, and course materials paid to an institution of higher education
159 for the enrollment or attendance at an institution of higher education listed in Section
160 [53B-2-101;](#)
- 161 (ii) tuition, required fees, and course materials paid to a school district, a school within
162 a school district, or a charter school for enrollment or attendance in a public education course
163 or program under this title including:
- 164 (A) a child literacy program described in Section [53A-1-801;](#)
165 (B) the concurrent enrollment program created in Section [53A-15-101;](#)
166 (C) a high quality school readiness program described in Section [53A-1b-105;](#)
167 (D) a reading clinic established in Section [53A-3-402.10](#) that provides instructional
168 intervention to enable a student to overcome reading difficulties;
- 169 (E) a statewide online education program created in Section [53A-15-1203;](#) and
170 (F) remediation programs for secondary students under Section [53A-13-104;](#)
- 171 (iii) tuition, required fees, and course materials paid to a qualified provider of a
172 community-based prevention program described in Section [35A-3-207;](#)
- 173 (iv) fees paid to take a college entrance exam or to submit a college admission
174 application; and
- 175 (v) expenses for course-related books, supplies, and equipment.
- 176 (b) "Qualified education expense" does not include:
- 177 (i) room and board;
178 (ii) transportation;
179 (iii) insurance;
180 (iv) medical expenses;

- 181 (v) student fees unless required as a condition of enrollment or attendance;
182 (vi) an education expense paid from funds withdrawn from an account created in
183 accordance with Title 53B, Chapter 8a, Utah Educational Savings Plan; or
184 (vii) an amount with respect to which a deduction credit is claimed on a state or federal
185 income tax return.

186 Section 8. Section **53A-31-201** is enacted to read:

187 **Part 2. Allocation of Intergenerational Poverty Funds**

188 **53A-31-201. Allocation of funds -- Board duties for individual education accounts**

189 **-- Rulemaking.**

190 (1) The State Board of Education shall allocate revenue deposited into the
191 Intergenerational Poverty Restricted Special Revenue Fund created in Section [59-1-1703](#) in
192 accordance with this chapter.

193 (2) The State Board of Education shall:

194 (a) establish an individual education account for a person who has obtained an
195 eligibility certificate for which the board receives:

196 (i) notice from the Department of Workforce Services under Section [35A-5-404](#); and

197 (ii) notice of a deposit from the State Tax Commission under Section [59-1-1704](#);

198 (b) allocate \$1,500 for each eligibility certificate received for an individual education
199 account under Subsection (2)(a);

200 (c) enter into agreements with each individual education account holder, which shall
201 allow the account holder to name beneficiaries of the account, which beneficiaries shall include
202 each child under 18 years of age as required under Section [53A-31-202](#);

203 (d) keep a record of receipts and expenditures for each individual education account;

204 (e) provide a process for making payments from an individual education account,
205 which payments may only be made for a qualified educational expense as requested by an
206 individual education account holder;

207 (f) ensure the appropriate use of, and accounting for, money in the Intergenerational
208 Poverty Restricted Special Revenue Fund; and

209 (g) prepare and submit to the governor and the Legislature, by October 1 of each year,
210 an annual written report of the program, including revenues to and expenditures from the
211 Intergenerational Poverty Restricted Special Revenue Fund.

212 (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
213 board shall make rules for managing each account and ensuring that each individual education
214 account is only used for a qualified education expense.

215 Section 9. Section **53A-31-202** is enacted to read:

216 **53A-31-202. Fund restrictions.**

217 (1) (a) Unused funds deposited into an individual education account under this chapter
218 expire 12 months from the date of deposit.

219 (b) The unused funds under Subsection (1)(a) shall be reported to the Division of
220 Finance and the Division of Finance shall transfer the unused funds into the Education Fund.

221 (2) The State Board of Education shall notify each account holder of the date:

222 (a) new funds are deposited into an individual education account; and

223 (b) unused funds will expire and be withdrawn from the account under Subsection (1).

224 (3) (a) Upon establishing an individual education account, the account holder shall
225 name each child in the account holder's household as a beneficiary as provided under
226 Subsection [53A-31-201\(2\)\(c\)](#).

227 (b) Except as provided under Subsection (3)(c), not more than 25% of the funds
228 deposited into an individual education account under this chapter may be used for qualified
229 education expenses of an account holder or a named beneficiary who is 18 years of age or
230 older.

231 (c) The provisions of Subsection (3)(b) do not apply if the individual education account
232 does not have a named beneficiary who is under 18 years of age attached to the account.

233 Section 10. Section **59-1-403** is amended to read:

234 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

235 (1) (a) Any of the following may not divulge or make known in any manner any
236 information gained by that person from any return filed with the commission:

237 (i) a tax commissioner;

238 (ii) an agent, clerk, or other officer or employee of the commission; or

239 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
240 town.

241 (b) An official charged with the custody of a return filed with the commission is not
242 required to produce the return or evidence of anything contained in the return in any action or

243 proceeding in any court, except:

244 (i) in accordance with judicial order;

245 (ii) on behalf of the commission in any action or proceeding under:

246 (A) this title; or

247 (B) other law under which persons are required to file returns with the commission;

248 (iii) on behalf of the commission in any action or proceeding to which the commission
249 is a party; or

250 (iv) on behalf of any party to any action or proceeding under this title if the report or
251 facts shown by the return are directly involved in the action or proceeding.

252 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may
253 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
254 pertinent to the action or proceeding.

255 (2) This section does not prohibit:

256 (a) a person or that person's duly authorized representative from receiving a copy of
257 any return or report filed in connection with that person's own tax;

258 (b) the publication of statistics as long as the statistics are classified to prevent the
259 identification of particular reports or returns; and

260 (c) the inspection by the attorney general or other legal representative of the state of the
261 report or return of any taxpayer:

262 (i) who brings action to set aside or review a tax based on the report or return;

263 (ii) against whom an action or proceeding is contemplated or has been instituted under
264 this title; or

265 (iii) against whom the state has an unsatisfied money judgment.

266 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the
267 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
268 Rulemaking Act, provide for a reciprocal exchange of information with:

269 (i) the United States Internal Revenue Service; or

270 (ii) the revenue service of any other state.

271 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and
272 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
273 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and

274 other written statements with the federal government, any other state, any of the political
275 subdivisions of another state, or any political subdivision of this state, except as limited by
276 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal
277 government grant substantially similar privileges to this state.

278 (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and
279 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,
280 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the
281 identity and other information of taxpayers who have failed to file tax returns or to pay any tax
282 due.

283 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the
284 Division of Solid and Hazardous Waste, as defined in Section 19-6-102, as requested by the
285 director of the Division of Solid and Hazardous Waste, any records, returns, or other
286 information filed with the commission under Chapter 13, Motor and Special Fuel Tax Act, or
287 Section 19-6-410.5 regarding the environmental assurance program participation fee.

288 (e) Notwithstanding Subsection (1), at the request of any person the commission shall
289 provide that person sales and purchase volume data reported to the commission on a report,
290 return, or other information filed with the commission under:

291 (i) Chapter 13, Part 2, Motor Fuel; or

292 (ii) Chapter 13, Part 4, Aviation Fuel.

293 (f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer,
294 as defined in Section 59-22-202, the commission shall report to the manufacturer:

295 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
296 manufacturer and reported to the commission for the previous calendar year under Section
297 59-14-407; and

298 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
299 manufacturer for which a tax refund was granted during the previous calendar year under
300 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

301 (g) Notwithstanding Subsection (1), the commission shall notify manufacturers,
302 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited
303 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

304 (h) Notwithstanding Subsection (1), the commission may:

305 (i) provide to the Division of Consumer Protection within the Department of
306 Commerce and the attorney general data:

307 (A) reported to the commission under Section 59-14-212; or

308 (B) related to a violation under Section 59-14-211; and

309 (ii) upon request, provide to any person data reported to the commission under
310 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

311 (i) Notwithstanding Subsection (1), the commission shall, at the request of a committee
312 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of
313 Management and Budget, provide to the committee or office the total amount of revenues
314 collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the
315 time period specified by the committee or office.

316 (j) Notwithstanding Subsection (1), the commission shall make the directory required
317 by Section 59-14-603 available for public inspection.

318 (k) Notwithstanding Subsection (1), the commission may share information with
319 federal, state, or local agencies as provided in Subsection 59-14-606(3).

320 (l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of
321 Recovery Services within the Department of Human Services any relevant information
322 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer
323 who has become obligated to the Office of Recovery Services.

324 (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of
325 Recovery Services to any other state's child support collection agency involved in enforcing
326 that support obligation.

327 (m) (i) Notwithstanding Subsection (1), upon request from the state court
328 administrator, the commission shall provide to the state court administrator, the name, address,
329 telephone number, county of residence, and Social Security number on resident returns filed
330 under Chapter 10, Individual Income Tax Act.

331 (ii) The state court administrator may use the information described in Subsection
332 (3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

333 (n) Notwithstanding Subsection (1), the commission shall at the request of a
334 committee, commission, or task force of the Legislature provide to the committee, commission,
335 or task force of the Legislature any information relating to a tax imposed under Chapter 9,

336 Taxation of Admitted Insurers, relating to the study required by Section 59-9-101.
337 (o) (i) As used in this Subsection (3)(o), "office" means the:
338 (A) Office of the Legislative Fiscal Analyst; or
339 (B) Office of Legislative Research and General Counsel.
340 (ii) Notwithstanding Subsection (1) and except as provided in Subsection (3)(o)(iii),
341 the commission shall at the request of an office provide to the office all information:
342 (A) gained by the commission; and
343 (B) required to be attached to or included in returns filed with the commission.
344 (iii) (A) An office may not request and the commission may not provide to an office a
345 person's:
346 (I) address;
347 (II) name;
348 (III) Social Security number; or
349 (IV) taxpayer identification number.
350 (B) The commission shall in all instances protect the privacy of a person as required by
351 Subsection (3)(o)(iii)(A).
352 (iv) An office may provide information received from the commission in accordance
353 with this Subsection (3)(o) only:
354 (A) as:
355 (I) a fiscal estimate;
356 (II) fiscal note information; or
357 (III) statistical information; and
358 (B) if the information is classified to prevent the identification of a particular return.
359 (v) (A) A person may not request information from an office under Title 63G, Chapter
360 2, Government Records Access and Management Act, or this section, if that office received the
361 information from the commission in accordance with this Subsection (3)(o).
362 (B) An office may not provide to a person that requests information in accordance with
363 Subsection (3)(o)(v)(A) any information other than the information the office provides in
364 accordance with Subsection (3)(o)(iv).
365 (p) Notwithstanding Subsection (1), the commission may provide to the governing
366 board of the agreement or a taxing official of another state, the District of Columbia, the United

367 States, or a territory of the United States:

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

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

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

371 (C) a schedule related to Subsection (3)(p)(i)(A) or (B); or

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

373 (ii) a report of an audit or investigation made with respect to an agreement sales and
374 use tax.

375 (q) Notwithstanding Subsection (1), the commission may provide information
376 concerning a taxpayer's state income tax return or state income tax withholding information to
377 the Driver License Division if the Driver License Division:

378 (i) requests the information; and

379 (ii) provides the commission with a signed release form from the taxpayer allowing the
380 Driver License Division access to the information.

381 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah 911
382 Committee the information requested by the Utah 911 Committee under Subsection
383 [63H-7-303\(4\)](#).

384 (s) Notwithstanding Subsection (1), the commission shall provide to the Utah
385 Educational Savings Plan information related to a resident or nonresident individual's
386 contribution to a Utah Educational Savings Plan account as designated on the resident or
387 nonresident's individual income tax return as provided under Section [59-10-1313](#).

388 (t) Notwithstanding Subsection (1), for the purpose of verifying eligibility under
389 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the
390 Department of Health or its designee with the adjusted gross income of an individual if:

391 (i) an eligibility worker with the Department of Health or its designee requests the
392 information from the commission; and

393 (ii) the eligibility worker has complied with the identity verification and consent
394 provisions of Sections [26-18-2.5](#) and [26-40-105](#).

395 (u) Notwithstanding Subsection (1), the commission may provide to a county, as
396 determined by the commission, information declared on an individual income tax return in
397 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption

398 authorized under Section [59-2-103](#).

399 (v) Notwithstanding Subsection (1), the commission shall provide to the Department of
400 Workforce Services and the State Board of Education the information required by Section
401 [59-1-1704](#).

402 (4) (a) Each report and return shall be preserved for at least three years.

403 (b) After the three-year period provided in Subsection (4)(a) the commission may
404 destroy a report or return.

405 (5) (a) Any person who violates this section is guilty of a class A misdemeanor.

406 (b) If the person described in Subsection (5)(a) is an officer or employee of the state,
407 the person shall be dismissed from office and be disqualified from holding public office in this
408 state for a period of five years thereafter.

409 (c) Notwithstanding Subsection (5)(a) or (b), an office that requests information in
410 accordance with Subsection (3)(o)(iii) or a person that requests information in accordance with
411 Subsection (3)(o)(v):

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

413 (ii) is not subject to:

414 (A) dismissal from office in accordance with Subsection (5)(b); or

415 (B) disqualification from holding public office in accordance with Subsection (5)(b).

416 (6) Except as provided in Section [59-1-404](#), this part does not apply to the property tax.
417 Section 11. Section **59-1-1701** is enacted to read:

418 **Part 17. Income Tax for Intergenerational Poverty Education Act**

419 **59-1-1701. Title.**

420 This part is known as the "Income Tax for Intergenerational Poverty Education Act."

421 Section 12. Section **59-1-1702** is enacted to read:

422 **59-1-1702. Definitions.**

423 As used in this part:

424 (1) "Eligibility certificate" means the same as that term is defined in Section
425 [35A-5-402](#).

426 (2) "Fund" means the Intergenerational Poverty Restricted Special Revenue Fund
427 created in Section [59-1-1703](#).

428 Section 13. Section **59-1-1703** is enacted to read:

429 **59-1-1703. Intergenerational Poverty Restricted Special Revenue Fund.**430 (1) There is created within the Education Fund an expendable special revenue fund
431 known as the Intergenerational Poverty Restricted Special Revenue Fund.432 (2) (a) The fund shall be funded by transfers the commission makes in accordance with
433 Section [59-1-1704](#).434 (b) No legislative appropriation is required to fund the fund.435 (3) The fund shall earn interest.436 (4) Interest described in Subsection (3) shall be deposited into the fund.437 (5) The State Board of Education shall expend revenues deposited into the fund for
438 qualified education expenses as provided in Section [53A-31-201](#) and actual administrative
439 costs associated with the:440 (a) State Board of Education's administration of the fund;441 (b) Department of Workforce Services' administration of the eligibility certificates; and442 (c) commission's administration related to the fund.443 Section 14. Section **59-1-1704** is enacted to read:444 **59-1-1704. Commission transfers into Intergenerational Poverty Restricted**
445 **Special Revenue Fund.**446 (1) If an individual indicates on a return filed under Chapter 10, Part 1, Determination
447 and Reporting of Tax Liability and Information, or Chapter 10, Part 2, Trusts and Estates, that
448 the individual has received an eligibility certificate under Section [35A-5-404](#), the commission
449 shall transfer \$1,500 from the Education Fund into the Intergenerational Poverty Restricted
450 Special Revenue Fund.451 (2) If the commission makes a transfer described in Subsection (1), the commission
452 shall provide to the Department of Workforce Services and the State Board of Education for
453 each individual with respect to whom the commission makes the transfer:454 (a) the amount the commission transfers;455 (b) the individual's name;456 (c) the individual's Social Security number or taxpayer identification number; and457 (d) the individual's address.458 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
459 commission may make rules for making a transfer from the Education Fund into the

460 Intergenerational Poverty Restricted Special Revenue Fund.

461 Section 15. **Effective date.**

462 This bill takes effect on January 1, 2016.