

**Senator Aaron Osmond** proposes the following substitute bill:

**INTERGENERATIONAL POVERTY EDUCATION**

**AMENDMENTS**

2015 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Aaron Osmond**

House Sponsor: Eric K. Hutchings

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**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 for dependent children 18 years of age and younger;
- ▶ 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

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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 Eligibility Act**

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

57 This part is known as the "Intergenerational Poverty Education Eligibility 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) "Child" or "children" means the same as that term is defined in Section

62 [78B-12-102.](#)

63 (2) "Eligibility certificate" means a certificate the department issues to a person under

64 this part to authorize the person to receive payment for qualified education expenses in

65 accordance with Title 53A, Chapter 31, Intergenerational Poverty Education Act.

66 (3) "Intergenerational poverty" means the same as that term is defined in Section

67 [35A-9-102.](#)

68 (4) "Qualified education expense" means the same as that term is defined in Section

69 [53A-31-102.](#)

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

71 **35A-5-403. Application for eligibility certificate.**

72 (1) (a) One person per household may apply to the department annually for an  
73 eligibility certificate under this part to qualify for funds to pay for qualified education expenses.

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

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

78 (3) The application:

79 (a) shall require:

80 (i) the applicant's name;

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

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

83 (iv) the applicant's current address;

84 (v) a document signed by the applicant that expressly directs and authorizes the State

85 Tax Commission to disclose the applicant's tax returns and other information that would

86 otherwise be subject to confidentiality under Section [59-1-403](#) or 26 U.S.C. Sec. 6103 to the

87 department; and

88 (vi) a statement signed by the applicant that attests that the applicant:  
89 (A) is 21 years of age or older; and  
90 (B) has dependent children 18 years of age or younger living in the household; and  
91 (b) may require additional information as determined by the department.  
92 (4) The department may require the person to submit documentation to support the  
93 information contained in an application under Subsection (3).  
94 (5) The department shall:  
95 (a) evaluate the application required by Subsection (3) to determine whether the  
96 information contained in the application is accurate and complete; and  
97 (b) make a finding as to whether the applicant is experiencing intergenerational poverty  
98 by considering the following factors:  
99 (i) whether the applicant resides in a household having a gross family income that is at  
100 or below 150% of the federal poverty level;  
101 (ii) whether the applicant received public assistance in the state for not less than 12  
102 months as a dependent child in one or more of the public assistance programs described in  
103 Subsection (5)(b)(iii);  
104 (iii) whether the applicant received public assistance in the state for not less than 30  
105 months in the previous five years from one or more of the following public assistance  
106 programs:  
107 (A) the Family Employment Program under Chapter 3, Part 3, Family Employment  
108 Program;  
109 (B) General Assistance under Chapter 3, Part 4, General Assistance;  
110 (C) SNAP as defined in Section [35A-1-102](#);  
111 (D) the Medicaid program as defined in Section [26-18-2](#); or  
112 (E) the Utah Children's Health Insurance Program created in Section [26-40-103](#); and  
113 (iv) whether the applicant was receiving public assistance described in Subsection  
114 (5)(b)(iii) as of the date of the application; and  
115 (v) whether the applicant resides in a household with one or more dependent children  
116 of the applicant residing in the same household.  
117 (6) The department shall issue the person an eligibility certificate in accordance with  
118 Section [35A-5-404](#), if the department:

119 (a) determines that the information contained in the application is accurate and  
120 complete;

121 (b) finds that the person is experiencing intergenerational poverty in accordance with  
122 Subsection (5)(b); and

123 (c) finds that the person has dependent children residing in the household.

124 (7) If the department denies the issuance of an eligibility certificate under this part, the  
125 department shall, within 60 days after the date of denial:

126 (a) notify the person in writing of the denial; and

127 (b) allow the person 30 days to submit new or additional information that would  
128 support the issuance of an eligibility certificate.

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

130 **35A-5-404. Eligibility certificate.**

131 (1) An eligibility certificate under this part:

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

134 (b) list the name and Social Security numbers of the applicant's dependent children  
135 residing in the applicant's household; and

136 (c) may include other information required by the department.

137 (2) Within 10 business days after issuing an eligibility certificate to an applicant under  
138 this part, the department shall provide a copy of the eligibility certificate to:

139 (a) the State Board of Education; and

140 (b) the State Tax Commission.

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

142 **35A-5-405. Reporting.**

143 (1) The department shall provide a report for inclusion in the department's annual  
144 written report required by Section [35A-1-109](#).

145 (2) The report shall provide:

146 (a) the number of applicants, applicants' dependent children, and eligibility certificates  
147 issued by calendar year;

148 (b) information made available to the department from the State Tax Commission and  
149 the State Board of Education regarding the revenue and expenditures from the Intergenerational

150 Poverty Restricted Special Revenue Fund, including the total number of individual education  
151 accounts created under Section [53A-31-201](#); and

152 (c) an analysis of the program, including recommendations to the governor and the  
153 Legislature.

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

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

156 **Part 1. General Provisions**

157 **53A-31-101. Title.**

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

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

160 **53A-31-102. Definitions.**

161 As used in this chapter:

162 (1) "Eligibility certificate" means the same as that term is defined in Section  
163 [35A-5-402](#).

164 (2) "Individual education account" means an account in the name of an eligibility  
165 certificate holder, who has entered into an account agreement under this chapter, that is funded  
166 through contributions from the Education Fund under Section [59-1-1704](#).

167 (3) "Intergenerational poverty" means the same as that term is defined in Section  
168 [35A-9-102](#).

169 (4) (a) "Qualified education expense" includes:

170 (i) tuition, required fees, and course materials paid to an institution of higher education  
171 for the enrollment or attendance at an institution of higher education listed in Section  
172 [53B-2-101](#);

173 (ii) tuition, required fees, and course materials paid to a school district, a school within  
174 a school district, or a charter school for enrollment or attendance in a public education course  
175 or program under this title including:

176 (A) a child literacy program described in Section [53A-1-801](#);

177 (B) the concurrent enrollment program created in Section [53A-15-101](#);

178 (C) a high quality school readiness program described in Section [53A-1b-105](#);

179 (D) a reading clinic established in Section [53A-3-402.10](#) that provides instructional  
180 intervention to enable a student to overcome reading difficulties;

- 181 (E) a statewide online education program created in Section 53A-15-1203; and
- 182 (F) remediation programs for secondary students under Section 53A-13-104;
- 183 (iii) tuition, required fees, and course materials paid to a qualified provider of a
- 184 community-based prevention program described in Section 35A-3-207;
- 185 (iv) fees paid to take a college entrance exam or to submit a college admission
- 186 application; and
- 187 (v) expenses for course-related books, supplies, and equipment.

- 188 (b) "Qualified education expense" does not include:
- 189 (i) room and board;
- 190 (ii) transportation;
- 191 (iii) insurance;
- 192 (iv) medical expenses;
- 193 (v) student fees unless required as a condition of enrollment or attendance;
- 194 (vi) an education expense paid from funds withdrawn from an account created in
- 195 accordance with Title 53B, Chapter 8a, Utah Educational Savings Plan; or
- 196 (vii) an amount with respect to which a deduction credit is claimed on a state or federal
- 197 income tax return.

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

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

200 **53A-31-201. Allocation of funds -- Board duties for individual education accounts**

201 **-- Rulemaking.**

202 (1) The State Board of Education shall allocate revenue deposited into the

203 Intergenerational Poverty Restricted Special Revenue Fund created in Section 59-1-1703 in

204 accordance with this chapter.

205 (2) The State Board of Education shall:

- 206 (a) establish an individual education account for a person who has obtained an
- 207 eligibility certificate for which the board receives:
- 208 (i) notice from the Department of Workforce Services under Section 35A-5-404; and
- 209 (ii) notice of a deposit from the State Tax Commission under Section 59-1-1704;
- 210 (b) allocate \$1,500 for each eligibility certificate received for an individual education
- 211 account under Subsection (2)(a);

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

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

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

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

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

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

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

228 **53A-31-202. Fund restrictions.**

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

231 (b) Unused funds that expire under Subsection (1)(a) shall be reported to the Division  
232 of Finance and the Division of Finance shall transfer the unused funds into the Education Fund.

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

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

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

236 (3) (a) Upon establishing an individual education account, the account holder shall  
237 name each child 18 years of age or younger in the account holder's household as a beneficiary  
238 as provided under Subsection [53A-31-201\(2\)\(c\)](#).

239 (b) The funds deposited into an individual education account under this chapter may  
240 only be used for qualified education expenses for the account holder's named beneficiaries who  
241 are 18 years of age or younger.

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



243 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

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

246 (i) a tax commissioner;

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

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

250 (b) An official charged with the custody of a return filed with the commission is not  
251 required to produce the return or evidence of anything contained in the return in any action or  
252 proceeding in any court, except:

253 (i) in accordance with judicial order;

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

255 (A) this title; or

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

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

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

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

264 (2) This section does not prohibit:

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

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

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

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

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

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

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

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

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

280 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
281 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,  
282 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and  
283 other written statements with the federal government, any other state, any of the political  
284 subdivisions of another state, or any political subdivision of this state, except as limited by  
285 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal  
286 government grant substantially similar privileges to this state.

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

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

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

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

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

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

304 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the

305 manufacturer and reported to the commission for the previous calendar year under Section  
306 59-14-407; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

342 (n) Notwithstanding Subsection (1), the commission shall at the request of a  
343 committee, commission, or task force of the Legislature provide to the committee, commission,  
344 or task force of the Legislature any information relating to a tax imposed under Chapter 9,  
345 Taxation of Admitted Insurers, relating to the study required by Section 59-9-101.

346 (o) (i) As used in this Subsection (3)(o), "office" means the:

347 (A) Office of the Legislative Fiscal Analyst; or

348 (B) Office of Legislative Research and General Counsel.

349 (ii) Notwithstanding Subsection (1) and except as provided in Subsection (3)(o)(iii),  
350 the commission shall at the request of an office provide to the office all information:

351 (A) gained by the commission; and

352 (B) required to be attached to or included in returns filed with the commission.

353 (iii) (A) An office may not request and the commission may not provide to an office a  
354 person's:

355 (I) address;

356 (II) name;

357 (III) Social Security number; or

358 (IV) taxpayer identification number.

359 (B) The commission shall in all instances protect the privacy of a person as required by  
360 Subsection (3)(o)(iii)(A).

361 (iv) An office may provide information received from the commission in accordance  
362 with this Subsection (3)(o) only:

363 (A) as:

364 (I) a fiscal estimate;

365 (II) fiscal note information; or

366 (III) statistical information; and

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

368 (v) (A) A person may not request information from an office under Title 63G, Chapter  
369 2, Government Records Access and Management Act, or this section, if that office received the  
370 information from the commission in accordance with this Subsection (3)(o).

371 (B) An office may not provide to a person that requests information in accordance with  
372 Subsection (3)(o)(v)(A) any information other than the information the office provides in  
373 accordance with Subsection (3)(o)(iv).

374 (p) Notwithstanding Subsection (1), the commission may provide to the governing  
375 board of the agreement or a taxing official of another state, the District of Columbia, the United  
376 States, or a territory of the United States:

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

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

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

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

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

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

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

387 (i) requests the information; and

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

390 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah 911  
391 Committee the information requested by the Utah 911 Committee under Subsection  
392 [63H-7-303\(4\)](#).

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

397 (t) Notwithstanding Subsection (1), for the purpose of verifying eligibility under

398 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the  
399 Department of Health or its designee with the adjusted gross income of an individual if:

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

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

404 (u) Notwithstanding Subsection (1), the commission may provide to a county, as  
405 determined by the commission, information declared on an individual income tax return in  
406 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption  
407 authorized under Section [59-2-103](#).

408 (v) Notwithstanding Subsection (1), the commission shall provide to the Department of  
409 Workforce Services and the State Board of Education the information required by Section  
410 [59-1-1704](#).

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

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

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

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

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

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

422 (ii) is not subject to:

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

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

425 (6) Except as provided in Section [59-1-404](#), this part does not apply to the property tax.

426 Section 11. Section [59-1-1701](#) is enacted to read:

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

428 **[59-1-1701](#). Title.**

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

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

431 **59-1-1702. Definitions.**

432 As used in this part:

433 (1) "Eligibility certificate" means the same as that term is defined in Section  
434 35A-5-402.

435 (2) "Fund" means the Intergenerational Poverty Restricted Special Revenue Fund  
436 created in Section 59-1-1703.

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

438 **59-1-1703. Intergenerational Poverty Restricted Special Revenue Fund.**

439 (1) There is created within the Education Fund an expendable special revenue fund  
440 known as the Intergenerational Poverty Restricted Special Revenue Fund.

441 (2) (a) The fund shall be funded by transfers the commission makes in accordance with  
442 Section 59-1-1704.

443 (b) No legislative appropriation is required to fund the fund.

444 (3) The fund shall earn interest.

445 (4) Interest described in Subsection (3) shall be deposited into the fund.

446 (5) The State Board of Education shall expend revenues deposited into the fund for  
447 qualified education expenses as provided in Section 53A-31-201 and actual administrative  
448 costs associated with the:

449 (a) State Board of Education's administration of the fund;

450 (b) Department of Workforce Services' administration of the eligibility certificates; and

451 (c) commission's administration related to the fund.

452 Section 14. Section **59-1-1704** is enacted to read:

453 **59-1-1704. Commission transfers into Intergenerational Poverty Restricted**  
454 **Special Revenue Fund.**

455 (1) (a) If an individual indicates on a return filed under Chapter 10, Part 1,  
456 Determination and Reporting of Tax Liability and Information, or Chapter 10, Part 2, Trusts  
457 and Estates, that the individual has received an eligibility certificate under Section 35A-5-404,  
458 the commission shall transfer \$1,500 from the Education Fund into the Intergenerational  
459 Poverty Restricted Special Revenue Fund.

460 (b) An individual may only list one eligibility certificate per return for a taxable year.

461 (2) If the commission makes a transfer described in Subsection (1), the commission  
462 shall provide to the Department of Workforce Services and the State Board of Education for  
463 each individual with respect to whom the commission makes the transfer:

464 (a) the amount the commission transfers;

465 (b) the individual's name;

466 (c) the individual's Social Security number or taxpayer identification number; and

467 (d) the individual's address.

468 (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
469 commission may make rules for making a transfer from the Education Fund into the  
470 Intergenerational Poverty Restricted Special Revenue Fund.

471 Section 15. **Effective date.**

472 This bill takes effect on January 1, 2016.