

**Representative Norman K. Thurston** proposes the following substitute bill:

**INTERGENERATIONAL POVERTY SOLUTION**

2019 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Norman K. Thurston**

Senate Sponsor: Jacob L. Anderegg

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**LONG TITLE**

**General Description:**

This bill creates the Earned Income and Education Savings Incentive Program.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ creates the Earned Income and Education Savings Incentive Program (the program),

including:

- providing a process for an individual identified by the Department of Workforce Services as experiencing intergenerational poverty to receive a state match of deposits into certain 529 savings accounts;

- providing for the sharing of information between the Department of Workforce Services, the Utah Educational Savings Plan, and the State Tax Commission;

and

- requiring the Department of Workforce Services and the Utah Educational Savings Plan to provide information about the program to the Legislature; and

- ▶ sets a termination date for the program but requires legislative review before the termination date to determine whether the Legislature should extend the program.

**Money Appropriated in this Bill:**



26 None

27 **Other Special Clauses:**

28 This bill provides a special effective date.

29 **Utah Code Sections Affected:**

30 AMENDS:

31 **59-1-403**, as last amended by Laws of Utah 2018, Chapters 4, 92, and 376

32 **63I-1-235**, as last amended by Laws of Utah 2018, Chapters 232 and 392

33 **63I-1-253**, as last amended by Laws of Utah 2018, Chapters 107, 117, 385, 415, and

34 453

35 **63I-1-259**, as last amended by Laws of Utah 2018, Chapter 281

36 ENACTS:

37 **35A-9-601**, Utah Code Annotated 1953

38 **35A-9-602**, Utah Code Annotated 1953

39 **35A-9-603**, Utah Code Annotated 1953

40 **35A-9-604**, Utah Code Annotated 1953

41 **35A-9-605**, Utah Code Annotated 1953

42 **35A-9-606**, Utah Code Annotated 1953

43 **53B-8a-301**, Utah Code Annotated 1953

44 **53B-8a-302**, Utah Code Annotated 1953

45 **53B-8a-303**, Utah Code Annotated 1953



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

48 Section 1. Section **35A-9-601** is enacted to read:

49 **Part 6. Earned Income and Education Savings Incentive Program**

50 **35A-9-601. Definitions.**

51 As used in this part:

52 (1) "529 savings account" means a tax-advantaged method of saving for higher

53 education costs that:

54 (a) meets the requirements of Section 529, Internal Revenue Code; and

55 (b) is managed by the plan.

56 (2) "Beneficiary" means the individual:

57 (a) designated in a 529 savings account agreement between a person, an estate, or a  
58 trust and the plan; and

59 (b) to benefit from the amount saved in a 529 savings account.

60 (3) "Commission" means the State Tax Commission.

61 (4) "Deposit" means the payment of money from a source other than a match.

62 (5) "Eligible 529 savings account" means a 529 savings account for which:

63 (a) a qualifying individual is the account owner; and

64 (b) a qualifying individual or a minor dependent of a qualifying individual is a  
65 beneficiary.

66 (6) "Federal earned income tax credit" means the federal earned income tax credit:

67 (a) described in Section 32, Internal Revenue Code; and

68 (b) for which a qualifying individual claims and is eligible to claim on the federal  
69 income tax return for the taxable year.

70 (7) "Higher education costs" means qualified higher education expenses as defined in  
71 Section 529, Internal Revenue Code.

72 (8) "Match" means the monetary amount described in Subsection [35A-9-603\(2\)](#).

73 (9) "Minor dependent" means an individual under the age of 19 for whom a qualifying  
74 individual can claim a tax credit under Section 24, Internal Revenue Code, on the qualifying  
75 individual's federal income tax return for the taxable year.

76 (10) "Plan" means the Utah Educational Savings Plan created in Section [53B-8a-103](#).

77 (11) "Program" means the Earned Income and Education Savings Incentive Program  
78 created in Section [35A-9-603](#).

79 (12) "Qualifying individual" means an individual who the department identifies as  
80 experiencing intergenerational poverty and who has not been disqualified from participating in  
81 the program for overclaiming a match in a previous year.

82 Section 2. Section **35A-9-602** is enacted to read:

83 **35A-9-602. Earned Income and Education Savings Incentive Restricted Account.**

84 (1) There is created a restricted account within the General Fund to be known as the  
85 Earned Income and Education Savings Incentive Restricted Account.

86 (2) The department shall administer the restricted account for the purposes described in  
87 this part.

88           (3) The state treasurer shall invest the money in the restricted account according to the  
89 procedures and requirements of Title 51, Chapter 7, State Money Management Act, except that  
90 interest and other earnings derived from the restricted account shall be deposited into the  
91 restricted account.

92           (4) The restricted account shall be funded by:

93           (a) appropriations made to the account by the Legislature; and

94           (b) private donations, grants, gifts, bequests, or money made available from any other  
95 source to implement this part.

96           (5) Subject to appropriation, the department shall use restricted account money for the  
97 program.

98           Section 3. Section **35A-9-603** is enacted to read:

99           **35A-9-603. Earned Income and Education Savings Incentive Program.**

100           (1) (a) There is created the Earned Income and Education Savings Incentive Program to  
101 provide an annual monetary match to eligible 529 savings accounts.

102           (b) The department shall implement the program as early as is practicable, but the  
103 department shall begin accepting applications for the program no later than January 1, 2020.

104           (2) (a) For each qualifying individual that meets the requirements of Subsection (3), the  
105 state will match the amount of a deposit, during a calendar year, into one or more of the  
106 qualifying individual's eligible 529 savings accounts up to the lesser of:

107           (i) 10% of the amount that the qualifying individual claims and is entitled to claim as a  
108 federal earned income tax credit for the previous taxable year; and

109           (ii) \$300.

110           (b) The amount in Subsection (2)(a) is the maximum match amount per family per  
111 calendar year.

112           (c) (i) Except as provided in Subsections (2)(c)(ii) and (iii), the match rate is \$1 for  
113 each \$1 deposit.

114           (ii) In a fiscal year where the balance of money in the restricted account is insufficient  
115 to sustain a \$1 for each \$1 deposit match rate, the department shall reduce the amount of each  
116 match proportionately.

117           (iii) (A) Subject to Subsection (2)(c)(iii)(B), in a fiscal year when the balance of the  
118 money in the restricted account exceeds the amount needed for a \$1 for each \$1 deposit match

119 rate, the department shall increase the amount of each match proportionately.

120 (B) If a qualifying individual's proportionate share under Subsection (2)(c)(iii)(A) is  
121 greater than the amount allowed under Subsections (2)(a) and (b), the qualifying individual  
122 shall receive the amount allowed under Subsections (2)(a) and (b).

123 (3) To participate in the program, a qualifying individual shall:

124 (a) apply with the department in accordance with Section [35A-9-604](#);

125 (b) claim and receive a federal earned income tax credit on the qualifying individual's  
126 federal income tax return for the previous taxable year; and

127 (c) during the calendar year for which the qualifying individual applies to participate in  
128 the program, be the account owner of one or more eligible 529 savings accounts into which a  
129 deposit was made.

130 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
131 department may make rules governing:

132 (a) administration of the program;

133 (b) after consulting with the plan, additional information to request in the application  
134 for the program; and

135 (c) sanctions for mistakes or errors in reporting the amount of a federal earned income  
136 tax credit that result in an overpayment of a match, which may include:

137 (i) for good faith errors:

138 (A) a request for reimbursement; or

139 (B) other reconciliation of funds; and

140 (ii) for errors that are not made in good faith:

141 (A) a request for reimbursement; or

142 (B) disqualification from participation in the program.

143 Section 4. Section **35A-9-604** is enacted to read:

144 **35A-9-604. Application for program.**

145 (1) The department shall provide to each qualifying individual:

146 (a) notice of the program;

147 (b) information about the benefits of participating in the program;

148 (c) information that participation in the program requires that the qualifying individual:

149 (i) apply for the program in accordance with this section;

- 150 (ii) be eligible for and claim a federal earned income tax credit;
- 151 (iii) own one or more eligible 529 savings accounts into which a deposit is made
- 152 during the same year for which the qualifying individual applies for the program; and
- 153 (iv) sign an information release;
- 154 (d) information about how to claim a federal earned income tax credit;
- 155 (e) information about how to open an eligible 529 savings account; and
- 156 (f) information about how to apply for the program.
- 157 (2) (a) To participate in the program, a qualifying individual shall complete annually an
- 158 online application that includes:
- 159 (i) a means for a qualifying individual to sign the information release described in
- 160 Subsection (2)(b);
- 161 (ii) the amount of the federal earned income tax credit that the qualifying individual
- 162 was eligible for and claimed for the previous taxable year;
- 163 (iii) the account number of any of the qualifying individual's eligible 529 savings
- 164 accounts;
- 165 (iv) the amount of deposit into one or more of the qualifying individual's eligible 529
- 166 savings accounts during the calendar year in which the application is made;
- 167 (v) the allocation of the match among the qualifying individual's eligible 529 savings
- 168 accounts; and
- 169 (vi) any other information required by the department, the plan, or the commission to
- 170 administer the program.
- 171 (b) The department, the plan, and the commission shall develop an information release
- 172 that directs and allows:
- 173 (i) the department to report to the plan:
- 174 (A) the name and identifying information of the qualifying individual;
- 175 (B) contact information for the qualifying individual; and
- 176 (C) the name of the account owner, the name of the beneficiary, and the account
- 177 number of the eligible 529 savings account;
- 178 (ii) the plan to report to the department:
- 179 (A) the name of the beneficiary for each eligible 529 savings account into which a
- 180 deposit was made during the calendar year; and

181 (B) the amount of deposit made into each eligible 529 savings account for the calendar  
182 year;

183 (iii) the department to disclose to the commission, the name and identifying  
184 information of the qualifying individual if the plan lists the qualifying individual on the report  
185 described in Section 53B-8a-302; and

186 (iv) the commission to disclose to the department, the amount of federal earned income  
187 tax credit that the qualifying individual claimed for a taxable year.

188 (3) (a) The department shall provide to the plan the information described in  
189 Subsection (2)(b)(i) for each qualifying individual that the department determines completes  
190 the application requirements described in Subsection (2).

191 (b) The department shall provide the information described in Subsection (3)(a):

192 (i) in a single report; and

193 (ii) with information about which calendar year the department requests a report.

194 (4) (a) The department may provide to the commission the information described in  
195 Subsection (2)(b)(iii) for each qualifying individual that the plan lists on the report described in  
196 Section 53B-8a-302.

197 (b) The department shall provide the information described in Subsection (4)(a) in a  
198 single report.

199 (5) The department, the plan, and the commission shall provide for the security and  
200 maintenance of confidentiality of any information shared under an information release.

201 (6) (a) The department shall determine whether an applicant for the program:

202 (i) is a qualifying individual; and

203 (ii) meets the program requirements described in this section.

204 (b) An applicant may not appeal the department's determination that the applicant is  
205 not a qualifying individual.

206 (c) An applicant may reapply if the department later identifies the applicant as a  
207 qualifying individual.

208 Section 5. Section 35A-9-605 is enacted to read:

209 **35A-9-605. Payment of match.**

210 (1) Subject to the other provisions of this section, the department shall transfer from  
211 the Earned Income and Education Savings Incentive Restricted Account to the plan the amount

212 of each qualifying individual's match.

213 (2) The department shall send with the transfer described in Subsection (1), for each  
214 qualifying individual that is receiving a match:

215 (a) the amount of the match for the qualifying individual;

216 (b) the qualifying individual's allocation of the match among eligible 529 savings  
217 accounts; and

218 (c) for each eligible 529 savings account into which the qualifying individual allocates  
219 the match:

220 (i) the name of the qualifying individual who is the account owner;

221 (ii) the name of the beneficiary; and

222 (iii) the account number.

223 Section 6. Section **35A-9-606** is enacted to read:

224 **35A-9-606. Reporting to the Legislature.**

225 (1) On or before October 1, the department and the plan shall report electronically to  
226 the Economic Development and Workforce Services Interim Committee and the Social  
227 Services Appropriations Subcommittee.

228 (2) The department's report shall include for the previous fiscal year:

229 (a) the number of qualifying individuals to whom the department provides notice of the  
230 program;

231 (b) the number of applications for the program;

232 (c) the number of applications for the program from qualifying individuals;

233 (d) the number of qualifying individuals participating in the program;

234 (e) the number of eligible 529 savings accounts that receive a match; and

235 (f) the total dollar amount provided as a match.

236 (3) The plan's report shall include the aggregate average balance in eligible 529 savings  
237 accounts.

238 Section 7. Section **53B-8a-301** is enacted to read:

239 **Part 3. Earned Income and Education Savings Incentive Program**

240 **53B-8a-301. Definitions.**

241 As used in this part:

242 (1) "Department" means the Department of Workforce Services, created in Section



243 [35A-1-103.](#)

244 (2) "Match" means the same as that term is defined in Section [35A-9-601.](#)

245 (3) "Qualifying individual" means the same as that term is defined in Section  
246 [35A-9-601](#), except that the term is limited to individuals for whom the department sends

247 information in accordance with Subsection [35A-9-604\(3\)](#).

248 Section 8. Section **53B-8a-302** is enacted to read:

249 **53B-8a-302. Report of information to Department of Workforce Services.**

250 Within 30 days of receiving the report described in Subsection [35A-9-604\(3\)](#), the plan  
251 shall provide an electronic report to the department that lists the total amount of deposits:

- 252 (1) during the calendar year for which the department makes the request; and  
253 (2) for each 529 savings account of which a qualifying individual is an account owner.

254 Section 9. Section **53B-8a-303** is enacted to read:

255 **53B-8a-303. Deposit of match.**

256 (1) The plan shall deposit a match from the Earned Income and Education Savings  
257 Incentive Restricted Account, created in Section [35A-9-602](#), into an account in accordance  
258 with the provisions of Section [35A-9-605](#).

259 (2) If, upon receiving a transfer described in Subsection (1), the plan determines that  
260 the 529 savings account into which the plan is to deposit the match has been closed, the plan  
261 shall return the match to the department.

262 (3) The plan shall send the department an electronic receipt of the match deposits.

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

264 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

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

- 267 (i) a tax commissioner;  
268 (ii) an agent, clerk, or other officer or employee of the commission; or  
269 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or  
270 town.

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

274 (i) in accordance with judicial order;  
275 (ii) on behalf of the commission in any action or proceeding under:  
276 (A) this title; or  
277 (B) other law under which persons are required to file returns with the commission;  
278 (iii) on behalf of the commission in any action or proceeding to which the commission  
279 is a party; or  
280 (iv) on behalf of any party to any action or proceeding under this title if the report or  
281 facts shown by the return are directly involved in the action or proceeding.  
282 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may  
283 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically  
284 pertinent to the action or proceeding.  
285 (2) This section does not prohibit:  
286 (a) a person or that person's duly authorized representative from receiving a copy of  
287 any return or report filed in connection with that person's own tax;  
288 (b) the publication of statistics as long as the statistics are classified to prevent the  
289 identification of particular reports or returns; and  
290 (c) the inspection by the attorney general or other legal representative of the state of the  
291 report or return of any taxpayer:  
292 (i) who brings action to set aside or review a tax based on the report or return;  
293 (ii) against whom an action or proceeding is contemplated or has been instituted under  
294 this title; or  
295 (iii) against whom the state has an unsatisfied money judgment.  
296 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the  
297 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative  
298 Rulemaking Act, provide for a reciprocal exchange of information with:  
299 (i) the United States Internal Revenue Service; or  
300 (ii) the revenue service of any other state.  
301 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
302 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,  
303 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and  
304 other written statements with the federal government, any other state, any of the political

305 subdivisions of another state, or any political subdivision of this state, except as limited by  
306 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal  
307 government grant substantially similar privileges to this state.

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

313 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the  
314 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as  
315 requested by the director of the Division of Environmental Response and Remediation, any  
316 records, returns, or other information filed with the commission under Chapter 13, Motor and  
317 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program  
318 participation fee.

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

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

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

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

326 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
327 manufacturer and reported to the commission for the previous calendar year under Section  
328 59-14-407; and

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

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

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

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

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

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

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

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

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

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

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

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

358 (m) (i) Notwithstanding Subsection (1), upon request from the state court  
359 administrator, the commission shall provide to the state court administrator, the name, address,  
360 telephone number, county of residence, and social security number on resident returns filed  
361 under Chapter 10, Individual Income Tax Act.

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

364 (n) (i) As used in this Subsection (3)(n):

365 (A) "GOED" means the Governor's Office of Economic Development created in  
366 Section 63N-1-201.

367 (B) "Income tax information" means information gained by the commission that is  
368 required to be attached to or included in a return filed with the commission under Chapter 7,  
369 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

370 (C) "Other tax information" means information gained by the commission that is  
371 required to be attached to or included in a return filed with the commission except for a return  
372 filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual  
373 Income Tax Act.

374 (D) "Tax information" means income tax information or other tax information.

375 (ii) (A) Notwithstanding Subsection (1) and except as provided in Subsection  
376 (3)(n)(ii)(B) or (C), the commission shall at the request of GOED provide to GOED all income  
377 tax information.

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

381 (C) In providing income tax information to GOED, the commission shall in all  
382 instances protect the privacy of a person as required by Subsection (3)(n)(ii)(B).

383 (iii) (A) Notwithstanding Subsection (1) and except as provided in Subsection  
384 (3)(n)(iii)(B), the commission shall at the request of GOED provide to GOED other tax  
385 information.

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

388 (iv) GOED may provide tax information received from the commission in accordance  
389 with this Subsection (3)(n) only:

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

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

393 (v) (A) A person may not request tax information from GOED under Title 63G,  
394 Chapter 2, Government Records Access and Management Act, or this section, if GOED  
395 received the tax information from the commission in accordance with this Subsection (3)(n).

396 (B) GOED may not provide to a person that requests tax information in accordance  
397 with Subsection (3)(n)(v)(A) any tax information other than the tax information GOED

398 provides in accordance with Subsection (3)(n)(iv).

399 (o) Notwithstanding Subsection (1), the commission may provide to the governing  
400 board of the agreement or a taxing official of another state, the District of Columbia, the United  
401 States, or a territory of the United States:

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

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

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

405 (C) a schedule related to Subsection (3)(o)(i)(A) or (B); or

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

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

409 (p) Notwithstanding Subsection (1), the commission may provide information  
410 concerning a taxpayer's state income tax return or state income tax withholding information to  
411 the Driver License Division if the Driver License Division:

412 (i) requests the information; and

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

415 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah  
416 Communications Authority, or a division of the Utah Communications Authority, the  
417 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and  
418 [63H-7a-502](#).

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

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

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

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

429 provisions of Sections [26-18-2.5](#) and [26-40-105](#).

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

434 (u) Notwithstanding Subsection (1), the commission shall provide a report regarding  
435 any access line provider that is over 90 days delinquent in payment to the commission of  
436 amounts the access line provider owes under Title 69, Chapter 2, Part 4, 911 Emergency  
437 Service Charges, to:

438 (i) the board of the Utah Communications Authority created in Section [63H-7a-201](#);  
439 and

440 (ii) the Public Utilities, Energy, and Technology Interim Committee.

441 (v) Notwithstanding Subsection (1), the commission shall provide the Department of  
442 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the  
443 previous calendar year under Section [59-24-103.5](#).

444 (w) Notwithstanding Subsection (1), the commission may, upon request, provide to the  
445 Department of Workforce Services any information received under Chapter 10, Part 4,  
446 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

447 (x) Notwithstanding Subsection (1), the commission shall provide to the Department of  
448 Workforce Services, as soon as practicable, the amount of any federal earned income tax credit  
449 that an individual claimed and is entitled to claim if:

450 (i) the Department of Workforce Services requests this information; and

451 (ii) the individual has completed the information release described in Section  
452 [35A-9-604](#).

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

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

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

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

460 (c) Notwithstanding Subsection (5)(a) or (b), GOED, when requesting information in  
461 accordance with Subsection (3)(n)(iii), or an individual who requests information in  
462 accordance with Subsection (3)(n)(v):

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

464 (ii) is not subject to:

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

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

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

468 Section 11. Section 63I-1-235 is amended to read:

469 **63I-1-235. Repeal dates, Title 35A.**

470 (1) Subsection 35A-4-312(5)(p) is repealed July 1, 2019.

471 (2) Title 35A, Chapter 8, Part 22, Commission on Housing Affordability, is repealed  
472 July 1, 2023.

473 (3) Section 35A-9-501 is repealed January 1, 2021.

474 (4) Title 35A, Chapter 9, Part 6, Earned Income and Education Savings Incentive  
475 Program, is repealed July 1, 2025.

476 Section 12. Section 63I-1-253 is amended to read:

477 **63I-1-253. Repeal dates, Titles 53 through 53G.**

478 The following provisions are repealed on the following dates:

479 [~~(1) Subsection 53-10-202(18) is repealed July 1, 2018.~~]

480 [~~(2) Section 53-10-202.1 is repealed July 1, 2018.~~]

481 (1) Title 53B, Chapter 8a, Part 3, Earned Income and Education Savings Incentive  
482 Program, is repealed July 1, 2025.

483 [~~(3)~~] (2) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

484 [~~(4)~~] (3) Section 53B-18-1501 is repealed July 1, 2021.

485 [~~(5)~~] (4) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

486 [~~(6)~~] (5) Section 53B-24-402, Rural residency training program, is repealed July 1,  
487 2020.

488 [~~(7)~~] (6) Subsection 53C-3-203(4)(b)(vii), which provides for the distribution of money  
489 from the Land Exchange Distribution Account to the Geological Survey for test wells, other  
490 hydrologic studies, and air quality monitoring in the West Desert, is repealed July 1, 2020.



- 491           ~~[(8)]~~ (7) Section [53E-3-515](#) is repealed January 1, 2023.
- 492           ~~[(9)]~~ (8) Section [53F-2-514](#) is repealed July 1, 2020.
- 493           ~~[(10)]~~ (9) Section [53F-5-203](#) is repealed July 1, 2019.
- 494           ~~[(11)]~~ (10) Title 53F, Chapter 5, Part 6, American Indian and Alaskan Native  
495 Education State Plan Pilot Program, is repealed July 1, 2022.
- 496           ~~[(12)]~~ (11) Section [53F-6-201](#) is repealed July 1, 2019.
- 497           ~~[(13)]~~ (12) Section [53F-9-501](#) is repealed January 1, 2023.
- 498           ~~[(14)]~~ (13) Subsection [53G-8-211](#)(4) is repealed July 1, 2020.
- 499           Section 13. Section **63I-1-259** is amended to read:
- 500           **63I-1-259. Repeal dates, Title 59.**
- 501           (1) Section [59-1-213.1](#) is repealed ~~[on]~~ May 9, 2019.
- 502           (2) Section [59-1-213.2](#) is repealed ~~[on]~~ May 9, 2019.
- 503           (3) Subsection [59-1-403](#)(3)(x), which authorizes the State Tax Commission to provide  
504 to the Department of Workforce Services the amount of any federal earned income tax credit, is  
505 repealed July 1, 2026.
- 506           ~~[(3)]~~ (4) Subsection [59-1-405](#)(1)(g), which addresses the provision of guidance by the  
507 State Tax Commission to an employee on the interpretation or application of a law, is repealed  
508 ~~[on]~~ May 9, 2019.
- 509           ~~[(4)]~~ (5) Subsection [59-1-405](#)(2)(b), which addresses a State Tax Commission meeting  
510 on the provision of guidance by the State Tax Commission to an employee on the interpretation  
511 or application of a law, is repealed ~~[on]~~ May 9, 2019.
- 512           ~~[(5)]~~ (6) Section [59-7-618](#) is repealed July 1, 2020.
- 513           ~~[(6)]~~ (7) Section [59-9-102.5](#) is repealed December 31, 2020.
- 514           ~~[(7)]~~ (8) Section [59-10-1033](#) is repealed July 1, 2020.
- 515           ~~[(8)]~~ (9) Subsection [59-12-2219](#)(13) is repealed ~~[on]~~ June 30, 2020.
- 516           ~~[(9)]~~ (10) Title 59, Chapter 28, State Transient Room Tax Act, is repealed ~~[on]~~ January  
517 1, 2023.
- 518           Section 14. **Effective date.**
- 519           This bill takes effect on July 1, 2019.