

Representative Norman K. Thurston proposes the following substitute bill:

INTERGENERATIONAL POVERTY SOLUTION

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Norman K. Thurston

Senate Sponsor: _____

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 through the department's annual report; 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.



26 **Money Appropriated in this Bill:**

27 This bill appropriates in fiscal year 2021:

28 ▶ to Education Fund Restricted -- Earned Income and Education Savings Incentive

29 Restricted Account, as an ongoing appropriation:

30 • from Education Fund, \$870,800.

31 ▶ to Education Fund Restricted -- Earned Income and Education Savings Incentive

32 Restricted Account, as a one-time appropriation:

33 • from Education Fund, \$6,900.

34 ▶ to Department of Workforce Services -- Administration, as an ongoing

35 appropriation:

36 • from Education Fund Restricted -- Earned Income and Education Savings

37 Incentive Restricted Account, \$870,800.

38 ▶ to Department of Workforce Services -- Operations and Policy, as a one-time

39 appropriation:

40 • from Education Fund Restricted -- Earned Income and Education Savings

41 Incentive Restricted Account, \$6,900.

42 **Other Special Clauses:**

43 This bill provides a special effective date.

44 **Utah Code Sections Affected:**

45 AMENDS:

46 [59-1-403](#), as last amended by Laws of Utah 2019, Chapter 61

47 [63I-1-235](#), as last amended by Laws of Utah 2019, Chapters 89 and 246

48 [63I-1-253](#), as last amended by Laws of Utah 2019, Chapters 90, 136, 166, 173, 246,

49 325, 344 and last amended by Coordination Clause, Laws of Utah 2019, Chapter

50 246

51 [63I-1-259](#), as last amended by Laws of Utah 2019, Chapters 29 and 479

52 ENACTS:

53 [35A-9-601](#), Utah Code Annotated 1953

54 [35A-9-602](#), Utah Code Annotated 1953

55 [35A-9-603](#), Utah Code Annotated 1953

56 [35A-9-604](#), Utah Code Annotated 1953

- 57 [35A-9-605](#), Utah Code Annotated 1953
- 58 [35A-9-606](#), Utah Code Annotated 1953
- 59 [53B-8a-301](#), Utah Code Annotated 1953
- 60 [53B-8a-302](#), Utah Code Annotated 1953
- 61 [53B-8a-303](#), Utah Code Annotated 1953

62
63 *Be it enacted by the Legislature of the state of Utah:*

64 Section 1. Section [35A-9-601](#) is enacted to read:

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

66 **35A-9-601. Definitions.**

67 As used in this part:

68 (1) "529 savings account" means a tax-advantaged method of saving for higher
69 education costs that:

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

71 (b) is managed by the plan.

72 (2) "Beneficiary" means the individual designated:

73 (a) in a 529 savings account agreement between a person, an estate, or a trust and the
74 plan; and

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

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

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

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

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

80 (b) a qualifying individual or a minor dependent of a qualifying individual is a
81 beneficiary.

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

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

84 (b) that a qualifying individual claims and is eligible to claim on the federal income tax
85 return for the taxable year.

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

87 (8) "Minor dependent" means an individual under the age of 19 for whom a qualifying

88 individual can claim a tax credit under Section 24, Internal Revenue Code, on the qualifying
89 individual's federal income tax return for the taxable year.

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

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

93 (11) "Qualifying individual" means an individual who the department identifies as
94 experiencing intergenerational poverty and who has not been disqualified from participating in
95 the program for overclaiming a match in a previous year.

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

97 **35A-9-602. Earned Income and Education Savings Incentive Restricted Account.**

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

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

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

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

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

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

110 (5) Subject to appropriation, the department:

111 (a) shall use restricted account money for the program; and

112 (b) may use a portion of the restricted account money for administration of the
113 program.

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

115 **35A-9-603. Earned Income and Education Savings Incentive Program.**

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

118 (b) The program is established within the higher education system.

119 (c) The department shall implement the program as early as is practicable, but the
120 department shall begin accepting applications for the program no later than January 1, 2021.

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

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

126 (ii) \$300.

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

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

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

134 (iii) (A) Subject to Subsection (2)(c)(iii)(B), in a fiscal year when the balance of the
135 money in the restricted account exceeds the amount needed for a \$1 for each \$1 deposit match
136 rate, the department shall increase the amount of each match proportionately.

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

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

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

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

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

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

149 (a) administration of the program;

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

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

154 (i) for good faith errors:

155 (A) a request for reimbursement; or

156 (B) other reconciliation of funds; and

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

158 (A) a request for reimbursement; or

159 (B) disqualification from participation in the program.

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

161 **35A-9-604. Application for program.**

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

163 (a) notice of the program;

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

165 (c) information explaining that participation in the program requires that the qualifying
166 individual:

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

168 (ii) be eligible for and claim a federal earned income tax credit for the taxable year
169 before the year in which the qualifying individual applies for the program;

170 (iii) own one or more eligible 529 savings accounts into which a deposit is made
171 during the same year for which the qualifying individual applies for the program; and

172 (iv) sign an information release;

173 (d) information about how to claim a federal earned income tax credit;

174 (e) information about how to open an eligible 529 savings account; and

175 (f) information about how to apply for the program.

176 (2) (a) To participate in the program, a qualifying individual shall complete annually an
177 online application that includes:

178 (i) a means for a qualifying individual to sign the information release described in
179 Subsection (2)(b);

180 (ii) the amount of the federal earned income tax credit that the qualifying individual

181 was eligible for and claimed for the previous taxable year;
182 (iii) the name of the account owner, the name of the beneficiary, and the account
183 number of any of the qualifying individual's eligible 529 savings accounts;
184 (iv) the amount of deposit into one or more of the qualifying individual's eligible 529
185 savings accounts during the calendar year in which the application is made;
186 (v) the allocation of the match among the qualifying individual's eligible 529 savings
187 accounts; and
188 (vi) any other information required by the department, the plan, or the commission to
189 administer the program.
190 (b) The department, the plan, and the commission shall develop an information release
191 that directs and allows:
192 (i) the department to report to the plan:
193 (A) the name and identifying information of the qualifying individual;
194 (B) contact information for the qualifying individual; and
195 (C) the name of the account owner, the name of the beneficiary, and the account
196 number of any eligible 529 savings account;
197 (ii) the plan to report to the department:
198 (A) the account number, name of the account owner, and the name of the beneficiary
199 for each eligible 529 savings account into which a deposit was made during the calendar year;
200 and
201 (B) the amount of deposit made into each eligible 529 savings account for the calendar
202 year;
203 (iii) the department to disclose to the commission, if the plan lists the qualifying
204 individual on the report described in Section 53B-8a-302, the name and identifying information
205 of the qualifying individual; and
206 (iv) the commission to disclose to the department, the amount of federal earned income
207 tax credit that the qualifying individual claimed on the qualifying individual's federal income
208 tax return for a taxable year.
209 (3) (a) The department shall provide to the plan the information described in
210 Subsection (2)(b)(i) for each qualifying individual that the department determines completes
211 the application requirements described in Subsection (2).

212 (b) The department shall provide the information described in Subsection (3)(a):
213 (i) in a single report; and
214 (ii) with information about which calendar year the department requests a report under
215 Section 53B-8a-302.

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

219 (b) The department shall provide the information described in Subsection (4)(a):
220 (i) in a single report; and
221 (ii) with information about which calendar year the department requires a disclosure
222 under Subsection 59-1-403(3)(x).

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

225 (6) (a) The department shall determine whether an applicant for the program:
226 (i) is a qualifying individual; and
227 (ii) meets the program requirements described in this section.

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

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

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

233 **35A-9-605. Payment of match.**

234 (1) Subject to the other provisions of this section, the department shall transfer from
235 the Earned Income and Education Savings Incentive Restricted Account to the plan the amount
236 of each qualifying individual's match.

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

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

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

242 (c) for each eligible 529 savings account into which the qualifying individual allocates

243 the match:

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

245 (ii) the name of the beneficiary; and

246 (iii) the account number.

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

248 **35A-9-606. Reporting to the department -- Annual report.**

249 (1) On or before September 1, the plan shall submit to the department the aggregate
250 average balance in eligible 529 savings accounts during the previous calendar year.

251 (2) The department shall include in the annual report required by Section [35A-1-109](#)
252 the following information for the previous calendar year:

253 (a) the number of qualifying individuals to whom the department provides notice of the
254 program;

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

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

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

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

259 (f) the total dollar amount provided as a match; and

260 (g) the aggregate average balance in eligible 529 savings account as reported by the
261 plan.

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

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

264 **53B-8a-301. Definitions.**

265 As used in this part:

266 (1) "529 savings account" means the same as that term is defined in Section
267 [35A-9-601](#).

268 (2) "Department" means the Department of Workforce Services, created in Section
269 [35A-1-103](#).

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

271 (4) "Qualifying individual" means the same as that term is defined in Section
272 [35A-9-601](#), except that the term is limited to individuals for whom the department sends
273 information in accordance with Subsection [35A-9-604](#)(3).

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

275 **53B-8a-302. Report of information to Department of Workforce Services.**

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

278 (1) total amount of deposits:

279 (a) during the calendar year for which the department makes the request; and

280 (b) for each 529 savings account of which a qualifying individual is an account owner;

281 and

282 (2) the account number and the name of the beneficiary for each 529 savings account:

283 (a) into which a deposit was made; and

284 (b) for which a qualifying individual is an account owner.

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

286 **53B-8a-303. Deposit of match.**

287 (1) The plan shall deposit a match from the Earned Income and Education Savings
288 Incentive Restricted Account, created in Section [35A-9-602](#), into a 529 savings account in
289 accordance with the provisions of Section [35A-9-605](#).

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

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

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

295 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

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

298 (i) a tax commissioner;

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

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

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

305 (i) in accordance with judicial order;

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

307 (A) this title; or

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

309 (iii) on behalf of the commission in any action or proceeding to which the commission

310 is a party; or

311 (iv) on behalf of any party to any action or proceeding under this title if the report or

312 facts shown by the return are directly involved in the action or proceeding.

313 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may

314 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically

315 pertinent to the action or proceeding.

316 (2) This section does not prohibit:

317 (a) a person or that person's duly authorized representative from receiving a copy of

318 any return or report filed in connection with that person's own tax;

319 (b) the publication of statistics as long as the statistics are classified to prevent the

320 identification of particular reports or returns; and

321 (c) the inspection by the attorney general or other legal representative of the state of the

322 report or return of any taxpayer:

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

324 (ii) against whom an action or proceeding is contemplated or has been instituted under

325 this title; or

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

327 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the

328 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative

329 Rulemaking Act, provide for a reciprocal exchange of information with:

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

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

332 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and

333 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,

334 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and

335 other written statements with the federal government, any other state, any of the political

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

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

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

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

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

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

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

357 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
358 manufacturer and reported to the commission for the previous calendar year under Section
359 59-14-407; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

443 (i) requests the information; and

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

446 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah
447 Communications Authority, or a division of the Utah Communications Authority, the
448 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and
449 [63H-7a-502](#).

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

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

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

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

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

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

465 (u) Notwithstanding Subsection (1), the commission shall provide a report regarding
466 any access line provider that is over 90 days delinquent in payment to the commission of
467 amounts the access line provider owes under Title 69, Chapter 2, Part 4, 911 Emergency
468 Service Charges, to the board of the Utah Communications Authority created in Section
469 [63H-7a-201](#).

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

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

476 (x) Notwithstanding Subsection (1), the commission shall provide to the Department of
477 Workforce Services, as soon as practicable, the amount of any federal earned income tax credit
478 that an individual claimed and is entitled to claim for the year requested by the Department of
479 Workforce Services if:

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

481 (ii) the commission has received the information release described in Section
482 [35A-9-604](#).

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

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

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

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

490 (c) Notwithstanding Subsection (5)(a) or (b), GOED, when requesting information in

491 accordance with Subsection (3)(n)(iii), or an individual who requests information in
492 accordance with Subsection (3)(n)(v):

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

494 (ii) is not subject to:

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

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

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

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

499 **63I-1-235. Repeal dates, Title 35A.**

500 (1) Subsection 35A-1-109(4)(c), related to the Talent Ready Utah Board, is repealed
501 January 1, 2023.

502 (2) Subsection 35A-4-312(5)(p), describing information that may be disclosed to the
503 federal Wage and Hour Division, is repealed July 1, 2022.

504 (3) Title 35A, Chapter 8, Part 22, Commission on Housing Affordability, is repealed
505 July 1, 2023.

506 (4) Section 35A-9-501 is repealed January 1, 2021.

507 (5) Title 35A, Chapter 9, Part 6, Earned Income and Education Savings Incentive
508 Program, is repealed July 1, 2026.

509 [~~5~~] (6) Title 35A, Chapter 11, Women in the Economy Commission Act, is repealed
510 January 1, 2025.

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

512 **63I-1-253. Repeal dates, Titles 53 through 53G.**

513 The following provisions are repealed on the following dates:

514 (1) Subsection 53-6-203(1)(b)(ii), regarding being 19 years old at certification, is
515 repealed July 1, 2022.

516 (2) Subsection 53-13-104(6), regarding being 19 years old at certification, is repealed
517 July 1, 2022.

518 (3) Title 53B, Chapter 8a, Part 3, Earned Income and Education Savings Incentive
519 Program, is repealed July 1, 2026.

520 [~~3~~] (4) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

521 [~~4~~] (5) Section 53B-18-1501 is repealed July 1, 2021.

522 [(5)] (6) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

523 [(6)] (7) Section 53B-24-402, Rural residency training program, is repealed July 1,
524 2020.

525 [(7)] (8) Subsection 53C-3-203(4)(b)(vii), which provides for the distribution of money
526 from the Land Exchange Distribution Account to the Geological Survey for test wells, other
527 hydrologic studies, and air quality monitoring in the West Desert, is repealed July 1, 2020.

528 [(8)] (9) Section 53E-3-515 is repealed January 1, 2023.

529 [(9)] (10) In relation to a standards review committee, on January 1, 2023:

530 (a) in Subsection 53E-4-202(8), the language that states "by a standards review
531 committee and the recommendations of a standards review committee established under
532 Section 53E-4-203" is repealed; and

533 (b) Section 53E-4-203 is repealed.

534 [(10)] (11) In relation to the SafeUT and School Safety Commission, on January 1,
535 2023:

536 (a) Subsection 53B-17-1201(1) is repealed;

537 (b) Section 53B-17-1203 is repealed;

538 (c) Subsection 53B-17-1204(2) is repealed;

539 (d) Subsection 53B-17-1204(4)(a), the language that states "in accordance with the
540 method described in Subsection (4)(c)" is repealed; and

541 (e) Subsection 53B-17-1204(4)(c) is repealed.

542 [(11)] (12) Section 53F-2-514 is repealed July 1, 2020.

543 [(12)] (13) Section 53F-5-203 is repealed July 1, 2024.

544 [(13)] (14) Section 53F-5-212 is repealed July 1, 2024.

545 [(14)] (15) Section 53F-5-213 is repealed July 1, 2023.

546 [(15)] (16) Title 53F, Chapter 5, Part 6, American Indian and Alaskan Native
547 Education State Plan Pilot Program, is repealed July 1, 2022.

548 [(16)] Section 53F-6-201 is repealed July 1, 2019.]

549 (17) Section 53F-9-501 is repealed January 1, 2023.

550 (18) Subsections 53G-4-608(2)(b) and (4)(b), related to the Utah Seismic Safety
551 Commission, are repealed January 1, 2025.

552 (19) Subsection 53G-8-211(4), regarding referrals of a minor to court for a class C

553 misdemeanor, is repealed July 1, 2020.

554 Section 13. Section **63I-1-259** is amended to read:

555 **63I-1-259. Repeal dates, Title 59.**

556 (1) Section 59-1-213.1 is repealed [on] May 9, 2024.

557 (2) Section 59-1-213.2 is repealed [on] May 9, 2024.

558 (3) Subsection 59-1-403(3)(x), which authorizes the State Tax Commission to provide
559 to the Department of Workforce Services the amount of a federal earned income tax credit, is
560 repealed July 1, 2027.

561 [~~3~~] (4) Subsection 59-1-405(1)(g), which addresses the provision of guidance by the
562 State Tax Commission to an employee on the interpretation or application of a law, is repealed
563 [on] May 9, 2024.

564 [~~4~~] (5) Subsection 59-1-405(2)(b), which addresses a State Tax Commission meeting
565 on the provision of guidance by the State Tax Commission to an employee on the interpretation
566 or application of a law, is repealed [on] May 9, 2024.

567 [~~5~~] (6) Section 59-7-618 is repealed July 1, 2020.

568 [~~6~~] (7) Section 59-9-102.5 is repealed December 31, 2020.

569 [~~7~~] (8) Section 59-10-1033 is repealed July 1, 2020.

570 [~~8~~] Subsection 59-12-2219(13), which addresses new revenue supplanting existing
571 allocations, is repealed on June 30, 2020.]

572 (9) Title 59, Chapter 28, State Transient Room Tax Act, is repealed [on] January 1,
573 2023.

574 Section 14. **Appropriation.**

575 The following sums of money are appropriated for the fiscal year beginning July 1,
576 2020, and ending June 30, 2021. These are additions to amounts previously appropriated for
577 fiscal year 2021.

578 Subsection 14(a). **Restricted Fund and Account Transfers.**

579 The Legislature authorizes the State Division of Finance to transfer the following
580 amounts between the following funds or accounts as indicated. Expenditures and outlays from
581 funds to which the money is transferred must be authorized by an appropriation.

582 ITEM 1

583 To Education Fund Restricted -- Earned Income and Education Savings Incentive

584	<u>Restricted Account</u>	
585	<u>From Education Fund</u>	<u>\$870,800</u>
586	<u>From Education Fund, One-time</u>	<u>\$6,900</u>
587	<u>Schedule of Programs:</u>	
588	<u>Education Fund Restricted -- Earned Income and Education Savings</u>	
589	<u>Incentive Restricted Account</u>	<u>\$877,700</u>

590 Subsection 14(b). **Operating and Capital Budgets.**

591 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the
 592 Legislature appropriates the following sums of money from the funds or accounts indicated for
 593 the use and support of the government of the state of Utah.

594 ITEM 2

595	<u>To Department of Workforce Services -- Administration</u>	
596	<u>From Education Fund Restricted -- Earned Income and Education Savings</u>	
597	<u>Incentive Restricted Account</u>	<u>\$870,800</u>
598	<u>Schedule of Programs:</u>	
599	<u>Administrative Support</u>	<u>\$870,800</u>

600 The Legislature intends that the Department of Workforce Services use this
 601 appropriation to provide matching funds for and to pay for personnel costs to administer the
 602 Earned Income and Education Savings Incentive Program.

603 ITEM 3

604	<u>To Department of Workforce Services -- Operations and Policy</u>	
605	<u>From Education Fund Restricted -- Earned Income and Education Savings</u>	
606	<u>Incentive Restricted Account, One-time</u>	<u>\$6,900</u>
607	<u>Schedule of Programs:</u>	
608	<u>Operations and Policy</u>	<u>\$6,900</u>

609 The Legislature intends that the Department of Workforce Services use this
 610 appropriation for system development expenses to administer the Earned Income and
 611 Education Savings Incentive Program.

612 Section 15. **Effective date.**

613 This bill takes effect on July 1, 2020.