

HB0052S02 compared with HB0052S01

~~text~~ shows text that was in HB0052S01 but was deleted in HB0052S02.

text shows text that was not in HB0052S01 but was inserted into HB0052S02.

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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;

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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.

Money Appropriated in this Bill:

This bill appropriates in fiscal year 2021:

- ▶ to Education Fund Restricted -- ~~{Earned Income and }~~Education Savings Incentive Restricted Account, as an ongoing appropriation:
 - from Education Fund, \$870,800.
- ▶ to Education Fund Restricted -- ~~{Earned Income and }~~Education Savings Incentive Restricted Account, as a one-time appropriation:
 - from Education Fund, \$6,900.
- ▶ to Department of Workforce Services -- Administration, as an ongoing appropriation:
 - from Education Fund Restricted -- ~~{Earned Income and }~~Education Savings Incentive Restricted Account, \$870,800.
- ▶ to Department of Workforce Services -- Operations and Policy, as a one-time appropriation:
 - from Education Fund Restricted -- ~~{Earned Income and }~~Education Savings Incentive Restricted Account, \$6,900.

Other Special Clauses:

This bill provides a special effective date.

Utah Code Sections Affected:

AMENDS:

59-1-403, as last amended by Laws of Utah 2019, Chapter 61

63I-1-235, as last amended by Laws of Utah 2019, Chapters 89 and 246

63I-1-253, as last amended by Laws of Utah 2019, Chapters 90, 136, 166, 173, 246, 325, 344 and last amended by Coordination Clause, Laws of Utah 2019, Chapter 246

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63I-1-259, as last amended by Laws of Utah 2019, Chapters 29 and 479

ENACTS:

35A-9-601, Utah Code Annotated 1953

35A-9-602, Utah Code Annotated 1953

35A-9-603, Utah Code Annotated 1953

35A-9-604, Utah Code Annotated 1953

35A-9-605, Utah Code Annotated 1953

35A-9-606, Utah Code Annotated 1953

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

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

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

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

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

Part 6. ~~{Earned Income and }~~Education Savings Incentive Program

35A-9-601. Definitions.

As used in this part:

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

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

(b) is managed by the plan.

(2) "Beneficiary" means the individual designated:

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

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

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

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

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

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

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

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

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

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

(7) "Match" means the monetary amount described in Subsection 35A-9-603(2).

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

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

(10) "Program" means the ~~{Earned Income and }~~Education Savings Incentive Program created in Section 35A-9-603.

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

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

35A-9-602. ~~{ Earned Income and Education }~~ **Education** Savings Incentive

Restricted Account.

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

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

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

(4) The restricted account shall be funded by:

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

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

(5) Subject to appropriation, the department:

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

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

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

35A-9-603. ~~Earned Income and Education~~ Education Savings Incentive

Program.

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

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

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

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

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

~~(ii) \$300.~~

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

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

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

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

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

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

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

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

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

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

(a) administration of the program; ~~and~~

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

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

~~——~~ (i) for good faith errors:

~~——~~ (A) a request for reimbursement; or

~~——~~ (B) other reconciliation of funds; and

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

~~——~~ (A) a request for reimbursement; or

~~——~~ (B) disqualification from participation in the program.

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

35A-9-604. Application for program.

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

(a) notice of the program;

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

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

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

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

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

(iv) sign an information release;

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- (d) information about how to claim a federal earned income tax credit;
- (e) information about how to open an eligible 529 savings account; and
- (f) information about how to apply for the program.

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

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

(ii) ~~a statement that the {amount of the} qualifying individual claimed a federal earned income tax credit {that the qualifying individual was eligible for and claimed}~~ for the previous taxable year;

(iii) the name of the account owner, the name of the beneficiary, and the account number of any of the qualifying individual's eligible 529 savings accounts;

(iv) the amount of deposit into one or more of the qualifying individual's eligible 529 savings accounts during the calendar year in which the application is made;

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

(vi) any other information required by the department, the plan, or the commission to administer the program.

(b) The department, the plan, and the commission shall develop an information release that directs and allows:

(i) the department to report to the plan:

(A) the name and identifying information of the qualifying individual;

(B) contact information for the qualifying individual; and

(C) the name of the account owner, the name of the beneficiary, and the account number of any eligible 529 savings account;

(ii) the plan to report to the department:

(A) the account number, name of the account owner, and the name of the beneficiary for each eligible 529 savings account into which a deposit was made during the calendar year; and

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

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

(iv) the commission to disclose to the department, ~~the amount of federal earned income tax credit that~~ whether the qualifying individual claimed a federal earned income tax credit on the qualifying individual's federal income tax return for a taxable year.

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

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

(i) in a single report; and

(ii) with information about which calendar year the department requests a report under Section 53B-8a-302.

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

(b) The department shall provide the information described in Subsection (4)(a):

(i) in a single report; and

(ii) with information about which calendar year the department requires a disclosure under Subsection 59-1-403(3)(x).

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

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

(i) is a qualifying individual; and

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

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

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

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

35A-9-605. Payment of match.

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

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

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

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

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

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

(ii) the name of the beneficiary; and

(iii) the account number.

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

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

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

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

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

(b) the number of applications for the program;

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

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

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

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

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

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

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53B-8a-301. Definitions.

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As used in this part:

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

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

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

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

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

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

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

(1) total amount of deposits:

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

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

and

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

(a) into which a deposit was made; and

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

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

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

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

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

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

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

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

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

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

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

- (i) in accordance with judicial order;
- (ii) on behalf of the commission in any action or proceeding under:
 - (A) this title; or
 - (B) other law under which persons are required to file returns with the commission;
- (iii) on behalf of the commission in any action or proceeding to which the commission is a party; or
- (iv) on behalf of any party to any action or proceeding under this title if the report or facts shown by the return are directly involved in the action or proceeding.

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

(2) This section does not prohibit:

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

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

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

- (i) who brings action to set aside or review a tax based on the report or return;
- (ii) against whom an action or proceeding is contemplated or has been instituted under this title; or
- (iii) against whom the state has an unsatisfied money judgment.

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

- (i) the United States Internal Revenue Service; or
- (ii) the revenue service of any other state.

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

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

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

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

- (i) Chapter 13, Part 2, Motor Fuel; or
- (ii) Chapter 13, Part 4, Aviation Fuel.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(iv) GOED may provide tax information received from the commission in accordance

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with this Subsection (3)(n) only:

- (A) as a fiscal estimate, fiscal note information, or statistical information; and
- (B) if the tax information is classified to prevent the identification of a particular

return.

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

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

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

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

- (A) information contained in a return filed with the commission;
- (B) information contained in a report filed with the commission;
- (C) a schedule related to Subsection (3)(o)(i)(A) or (B); or
- (D) a document filed with the commission; or

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

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

- (i) requests the information; and
- (ii) provides the commission with a signed release form from the taxpayer allowing the

Driver License Division access to the information.

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

- (r) Notwithstanding Subsection (1), the commission shall provide to the Utah

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Educational Savings Plan information related to a resident or nonresident individual's contribution to a Utah Educational Savings Plan account as designated on the resident or nonresident's individual income tax return as provided under Section 59-10-1313.

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

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

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

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

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

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

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

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

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

(ii) the commission has received the information release described in Section

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35A-9-604.

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

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

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

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

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

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

(ii) is not subject to:

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

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

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

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

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

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

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

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

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

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

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

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

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

HB0052S02 compared with HB0052S01

The following provisions are repealed on the following dates:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

HB0052S02 compared with HB0052S01

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

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

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

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

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

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

(19) Subsection 53G-8-211(4), regarding referrals of a minor to court for a class C misdemeanor, is repealed July 1, 2020.

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

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

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

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

~~(3) Subsection 59-1-403(3)(x), which authorizes the State Tax Commission to provide to inform the Department of Workforce Services the amount of whether an individual claimed a federal earned income tax credit, is repealed July 1, 2027.~~

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

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

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

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

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

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

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

Section 14. **Appropriation.**

HB0052S02 compared with HB0052S01

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

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

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

ITEM 1

To Education Fund Restricted -- ~~{Earned Income and }~~Education Savings Incentive
Restricted Account

From Education Fund \$870,800

From Education Fund, One-time \$6,900

Schedule of Programs:

Education Fund Restricted -- ~~{Earned Income and }~~Education Savings~~{~~

Incentive Restricted Account \$877,700

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

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

ITEM 2

To Department of Workforce Services -- Administration

From Education Fund Restricted -- ~~{Earned Income and }~~Education Savings

Incentive Restricted Account \$870,800

Schedule of Programs:

Administrative Support \$870,800

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

ITEM 3

To Department of Workforce Services -- Operations and Policy

HB0052S02 compared with HB0052S01

From Education Fund Restricted -- ~~{Earned Income and }~~Education Savings

Incentive Restricted Account, One-time \$6,900

Schedule of Programs:

Operations and Policy \$6,900

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

Section 15. **Effective date.**

This bill takes effect on July 1, 2020.