

**INTERGENERATIONAL POVERTY SOLUTION**

2021 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 Education Savings Incentive Program.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ creates the 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.

**Money Appropriated in this Bill:**

This bill appropriates in fiscal year 2022:

- ▶ to Education Fund Restricted -- Education Savings Incentive Restricted Account, as



28 an ongoing appropriation:

- 29       • from Education Fund, \$870,800.
- 30       ▶ to Education Fund Restricted -- Education Savings Incentive Restricted Account, as

31 a one-time appropriation:

- 32       • from Education Fund, \$6,900.
- 33       ▶ to Department of Workforce Services -- Administration, as an ongoing

34 appropriation:

- 35       • from Education Fund Restricted -- Education Savings Incentive Restricted
- 36 Account, \$870,800.

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

- 39       • from Education Fund Restricted -- Education Savings Incentive Restricted
- 40 Account, \$6,900.

41 **Other Special Clauses:**

42       This bill provides a special effective date.

43 **Utah Code Sections Affected:**

44 AMENDS:

- 45       **59-1-403**, as last amended by Laws of Utah 2020, Chapter 294
- 46       **63I-1-235**, as last amended by Laws of Utah 2020, Chapters 154 and 417
- 47       **63I-1-253**, as last amended by Laws of Utah 2020, Chapters 154, 174, 214, 234, 242,
- 48 269, 335, and 354
- 49       **63I-1-259**, as last amended by Laws of Utah 2020, Chapter 332

50 ENACTS:

- 51       **35A-9-601**, Utah Code Annotated 1953
- 52       **35A-9-602**, Utah Code Annotated 1953
- 53       **35A-9-603**, Utah Code Annotated 1953
- 54       **35A-9-604**, Utah Code Annotated 1953
- 55       **35A-9-605**, Utah Code Annotated 1953
- 56       **35A-9-606**, Utah Code Annotated 1953
- 57       **53B-8a-301**, Utah Code Annotated 1953
- 58       **53B-8a-302**, Utah Code Annotated 1953

59 [53B-8a-303](#), Utah Code Annotated 1953



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

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

63 **Part 6. Education Savings Incentive Program**

64 **35A-9-601. Definitions.**

65 As used in this part:

66 (1) "529 savings account" means a tax-advantaged method of saving for higher  
67 education costs that:

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

69 (b) is managed by the plan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

89 (10) "Program" means the Education Savings Incentive Program created in Section

90 [35A-9-603.](#)

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

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

95 **35A-9-602. Education Savings Incentive Restricted Account.**

96 (1) There is created a restricted account within the Education Fund to be known as the  
97 Education Savings Incentive Restricted Account.

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

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

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

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

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

108 (5) Subject to appropriation, the department:

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

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

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

113 **35A-9-603. Education Savings Incentive Program.**

114 (1) (a) There is created the Education Savings Incentive Program to provide an annual  
115 monetary match to eligible 529 savings accounts.

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

117 (c) The department shall implement the program as early as is practicable, but the  
118 department shall begin accepting applications for the program no later than January 1, 2022.

119 (2) (a) For each qualifying individual that meets the requirements of Subsection (3), the  
120 state shall match, during a calendar year, the amount of a deposit into one or more of the

121 qualifying individual's eligible 529 savings accounts up to \$300.

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

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

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

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

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

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

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

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

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

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

144 (a) administration of the program; and

145 (b) after consulting with the plan, additional information to request in the application  
146 for the program.

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

148 **35A-9-604. Application for program.**

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

150 (a) notice of the program;

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

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

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

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

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

159 (iv) sign an information release;

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

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

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

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

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

167 (ii) a statement that the qualifying individual claimed a federal earned income tax  
168 credit for the previous taxable year;

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

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

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

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

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

179 (i) the department to report to the plan:

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

181 (B) contact information for the qualifying individual; and

182 (C) the name of the account owner, the name of the beneficiary, and the account

183 number of any eligible 529 savings account;

184 (ii) the plan to report to the department:

185 (A) the account number, name of the account owner, and the name of the beneficiary

186 for each eligible 529 savings account into which a deposit was made during the calendar year;

187 and

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

189 year;

190 (iii) the department to disclose to the commission, if the plan lists the qualifying

191 individual on the report described in Section 53B-8a-302, the name and identifying information

192 of the qualifying individual; and

193 (iv) the commission to disclose to the department, whether the qualifying individual

194 claimed a federal earned income tax credit on the qualifying individual's federal income tax

195 return for a taxable year.

196 (3) (a) The department shall provide to the plan the information described in

197 Subsection (2)(b)(i) for each qualifying individual that the department determines completes

198 the application requirements described in Subsection (2).

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

200 (i) in a single report; and

201 (ii) with information about which calendar year the department requests a report under

202 Section 53B-8a-302.

203 (4) (a) The department may provide to the commission the information described in

204 Subsection (2)(b)(iii) for each qualifying individual that the plan lists on the report described in

205 Section 53B-8a-302.

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

207 (i) in a single report; and

208 (ii) with information about which calendar year the department requires a disclosure

209 under Subsection 59-1-403(3)(x).

210 (5) The department, the plan, and the commission shall provide for the security and

211 maintenance of confidentiality of any information shared under an information release.

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

213 (i) is a qualifying individual; and

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

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

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

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

220 **35A-9-605. Payment of match.**

221 (1) Subject to the other provisions of this section, the department shall transfer from  
222 the Education Savings Incentive Restricted Account to the plan the amount of each qualifying  
223 individual's match.

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

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

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

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

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

232 (ii) the name of the beneficiary; and

233 (iii) the account number.

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

235 **35A-9-606. Reporting to the department -- Annual report.**

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

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

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

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

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

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



- 245 (e) the number of eligible 529 savings accounts that receive a match;
- 246 (f) the total dollar amount provided as a match; and
- 247 (g) the aggregate average balance in eligible 529 savings account as reported by the
- 248 plan.

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

250 **Part 3. Education Savings Incentive Program**

251 **53B-8a-301. Definitions.**

252 As used in this part:

- 253 (1) "529 savings account" means the same as that term is defined in Section
- 254 [35A-9-601](#).
- 255 (2) "Department" means the Department of Workforce Services, created in Section
- 256 [35A-1-103](#).
- 257 (3) "Match" means the same as that term is defined in Section [35A-9-601](#).
- 258 (4) "Qualifying individual" means the same as that term is defined in Section
- 259 [35A-9-601](#), except that the term is limited to individuals for whom the department sends
- 260 information in accordance with Subsection [35A-9-604](#)(3).

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

262 **53B-8a-302. Report of information to Department of Workforce Services.**

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

- 265 (1) total amount of deposits:
- 266 (a) during the calendar year for which the department makes the request; and
- 267 (b) for each 529 savings account of which a qualifying individual is an account owner;
- 268 and
- 269 (2) the account number and the name of the beneficiary for each 529 savings account:
- 270 (a) into which a deposit was made; and
- 271 (b) for which a qualifying individual is an account owner.

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

273 **53B-8a-303. Deposit of match.**

- 274 (1) The plan shall deposit a match from the Education Savings Incentive Restricted
- 275 Account, created in Section [35A-9-602](#), into a 529 savings account in accordance with the

276 provisions of Section 35A-9-605.

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

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

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

282 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

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

285 (i) a tax commissioner;

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

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

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

292 (i) in accordance with judicial order;

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

294 (A) this title; or

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

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

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

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

303 (2) This section does not prohibit:

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

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

307 identification of particular reports or returns; and

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

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

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

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

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

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

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

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

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

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

337 (e) Notwithstanding Subsection (1), at the request of any person the commission shall

338 provide that person sales and purchase volume data reported to the commission on a report,  
339 return, or other information filed with the commission under:

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

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

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

344 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
345 manufacturer and reported to the commission for the previous calendar year under Section  
346 59-14-407; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

399 (C) In providing income tax information to GOED, the commission shall in all

400 instances protect the privacy of a person as required by Subsection (3)(n)(ii)(B).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

430 (i) requests the information; and

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

433 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah  
434 Communications Authority, or a division of the Utah Communications Authority, the  
435 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and  
436 63H-7a-502.

437 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah  
438 Educational Savings Plan information related to a resident or nonresident individual's  
439 contribution to a Utah Educational Savings Plan account as designated on the resident or  
440 nonresident's individual income tax return as provided under Section 59-10-1313.

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

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

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

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

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

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

460 (w) Notwithstanding Subsection (1), the commission may, upon request, provide to the  
461 Department of Workforce Services any information received under Chapter 10, Part 4,

462 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

463 (x) Notwithstanding Subsection (1), the commission may provide the Public Service  
464 Commission or the Division of Public Utilities information related to a seller that collects and  
465 remits to the commission a charge described in Subsection 69-2-405(2), including the seller's  
466 identity and the number of charges described in Subsection 69-2-405(2) that the seller collects.

467 (y) Notwithstanding Subsection (1), the commission shall inform the Department of  
468 Workforce Services, as soon as practicable, whether an individual claimed and is entitled to  
469 claim a federal earned income tax credit for the year requested by the Department of Workforce  
470 Services if:

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

472 (ii) the commission has received the information release described in Section  
473 35A-9-604.

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

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

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

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

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

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

485 (ii) is not subject to:

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

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

488 (6) Except as provided in Section 59-1-404, this part does not apply to the property tax.  
489 Section 11. Section 63I-1-235 is amended to read:

490 **63I-1-235. Repeal dates, Title 35A.**

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



493 (2) Subsection 35A-1-202(2)(d), related to the Child Care Advisory Committee, is  
494 repealed July 1, 2021.

495 (3) Section 35A-3-205, which creates the Child Care Advisory Committee, is repealed  
496 July 1, 2021.

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

499 (5) Subsection 35A-4-502(5), which creates the Employment Advisory Council, is  
500 repealed July 1, 2022.

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

503 (7) Section 35A-9-501 is repealed January 1, 2023.

504 (8) Title 35A, Chapter 9, Part 6, Education Savings Incentive Program, is repealed July  
505 1, 2026.

506 [~~8~~] (9) Title 35A, Chapter 11, Women in the Economy Commission Act, is repealed  
507 January 1, 2025.

508 [~~9~~] (10) Sections 35A-13-301 and 35A-13-302, which create the Governor's  
509 Committee on Employment of People with Disabilities, are repealed July 1, 2023.

510 [~~10~~] (11) Section 35A-13-303, which creates the State Rehabilitation Advisory  
511 Council, is repealed July 1, 2024.

512 [~~11~~] (12) Section 35A-13-404, which creates the advisory council for the Division of  
513 Services for the Blind and Visually Impaired, is repealed July 1, 2025.

514 [~~12~~] (13) Sections 35A-13-603 and 35A-13-604, which create the Interpreter  
515 Certification Board, are repealed July 1, 2026.

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

517 **63I-1-253. Repeal dates, Titles 53 through 53G.**

518 (1) Section 53-2a-105, which creates the Emergency Management Administration  
519 Council, is repealed July 1, 2021.

520 (2) Sections 53-2a-1103 and 53-2a-1104, which create the Search and Rescue Advisory  
521 Board, are repealed July 1, 2022.

522 (3) Section 53-5-703, which creates the Concealed Firearm Review Board, is repealed  
523 July 1, 2023.

524 (4) Subsection [53-6-203\(1\)\(b\)\(ii\)](#), regarding being 19 years old at certification, is  
525 repealed July 1, 2027.

526 (5) Subsection [53-13-104\(6\)\(a\)](#), regarding being 19 years old at certification, is  
527 repealed July 1, 2027.

528 (6) Section [53B-6-105.5](#), which creates the Technology Initiative Advisory Board, is  
529 repealed July 1, 2024.

530 (7) Title 53B, Chapter 8a, Part 3, Education Savings Incentive Program, is repealed  
531 July 1, 2026.

532 [~~(7)~~] (8) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

533 [~~(8)~~] (9) Section [53B-17-1203](#), which creates the SafeUT and School Safety  
534 Commission, is repealed January 1, 2025.

535 [~~(9)~~] (10) Section [53B-18-1501](#) is repealed July 1, 2021.

536 [~~(10)~~] (11) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1,  
537 2028.

538 [~~(11)~~] (12) Title 53B, Chapter 24, Part 4, Rural Residency Training Program, is  
539 repealed July 1, 2025.

540 [~~(12)~~] (13) Subsection [53C-3-203\(4\)\(b\)\(vii\)](#), which provides for the distribution of  
541 money from the Land Exchange Distribution Account to the Geological Survey for test wells  
542 and other hydrologic studies in the West Desert, is repealed July 1, 2030.

543 [~~(13)~~] (14) Section [53E-3-515](#) is repealed January 1, 2023.

544 [~~(14)~~] (15) In relation to a standards review committee, on January 1, 2023:

545 (a) in Subsection [53E-4-202\(8\)](#), the language "by a standards review committee and the  
546 recommendations of a standards review committee established under Section [53E-4-203](#)" is  
547 repealed; and

548 (b) Section [53E-4-203](#) is repealed.

549 [~~(15)~~] (16) Subsections [53E-3-503\(5\)](#) and (6), which create coordinating councils for  
550 youth in custody, are repealed July 1, 2027.

551 [~~(16)~~] (17) Section [53E-4-402](#), which creates the State Instructional Materials  
552 Commission, is repealed July 1, 2022.

553 [~~(17)~~] (18) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory  
554 Commission, is repealed July 1, 2023.

555           ~~[(18)]~~ (19) Subsection [53E-8-204\(4\)](#), which creates the advisory council for the Utah  
556 Schools for the Deaf and the Blind, is repealed July 1, 2021.

557           ~~[(19) Section [53F-2-514](#) is repealed July 1, 2020.]~~

558           (20) Section [53F-5-203](#) is repealed July 1, 2024.

559           (21) Section [53F-5-212](#) is repealed July 1, 2024.

560           (22) Section [53F-5-213](#) is repealed July 1, 2023.

561           (23) Section [53F-5-214](#), in relation to a grant for professional learning, is repealed July  
562 1, 2025.

563           (24) Section [53F-5-215](#), in relation to an elementary teacher preparation grant is  
564 repealed July 1, 2025.

565           (25) Subsection [53F-9-203\(7\)](#), which creates the Charter School Revolving Account  
566 Committee, is repealed July 1, 2024.

567           (26) Section [53F-9-501](#) is repealed January 1, 2023.

568           (27) Subsections [53G-4-608\(2\)\(b\)](#) and [\(4\)\(b\)](#), related to the Utah Seismic Safety  
569 Commission, are repealed January 1, 2025.

570           (28) Subsection [53G-8-211\(5\)](#), regarding referrals of a minor to court for a class C  
571 misdemeanor, is repealed July 1, 2022.

572           Section 13. Section [63I-1-259](#) is amended to read:

573           **[63I-1-259](#). Repeal dates, Title 59.**

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

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

576           (3) Subsection [59-1-403\(3\)\(x\)](#), which authorizes the State Tax Commission to inform  
577 the Department of Workforce Services whether an individual claimed a federal earned income  
578 tax credit, is repealed July 1, 2027.

579           ~~[(3)]~~ (4) Subsection [59-1-405\(1\)\(g\)](#), which addresses the provision of guidance by the  
580 State Tax Commission to an employee on the interpretation or application of a law, is repealed  
581 ~~[on]~~ May 9, 2024.

582           ~~[(4)]~~ (5) Subsection [59-1-405\(2\)\(b\)](#), which addresses a State Tax Commission meeting  
583 on the provision of guidance by the State Tax Commission to an employee on the interpretation  
584 or application of a law, is repealed ~~[on]~~ May 9, 2024.

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

586 (6) Section ~~59-9-102.5~~ is repealed December 31, 2030.  
 587 [~~(7) Section 59-10-1033 is repealed July 1, 2020.~~]  
 588 [~~(8) Subsection 59-12-2219(13), which addresses new revenue supplanting existing~~  
 589 ~~allocations, is repealed on June 30, 2020.~~]  
 590 [(9)] (7) Title 59, Chapter 28, State Transient Room Tax Act, is repealed [on] January  
 591 1, 2023.

Section 14. **Appropriation.**

592 The following sums of money are appropriated for the fiscal year beginning July 1,  
 593 2021, and ending June 30, 2022. These are additions to amounts previously appropriated for  
 594 fiscal year 2022.

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

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

ITEM 1

To Education Fund Restricted -- Education Savings Incentive

Restricted Account

<u>From Education Fund</u>	<u>\$870,800</u>
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<u>From Education Fund, One-time</u>	<u>\$6,900</u>
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Schedule of Programs:

Education Fund Restricted -- Education Savings

<u>Incentive Restricted Account</u>	<u>\$877,700</u>
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Subsection 14(b). **Operating and Capital Budgets.**

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

ITEM 2

To Department of Workforce Services -- Administration

From Education Fund Restricted -- Education Savings

<u>Incentive Restricted Account</u>	<u>\$870,800</u>
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Schedule of Programs:

617                           Administrative Support                           \$870,800  
618                    The Legislature intends that the Department of Workforce Services use this  
619 appropriation to provide matching funds for and to pay for personnel costs to administer the  
620 Education Savings Incentive Program.  
621 ITEM 3  
622                    To Department of Workforce Services -- Operations and Policy  
623                            From Education Fund Restricted -- Education Savings  
624                            Incentive Restricted Account, One-time   \$6,900  
625                            Schedule of Programs:  
626    Operations and Policy    \$6,900  
627                    The Legislature intends that the Department of Workforce Services use this  
628 appropriation for system development expenses to administer the Education Savings Incentive  
629 Program.  
630                    Section 15. **Effective date.**  
631                    This bill takes effect on July 1, 2021.