

**Senator Jacob L. Anderegg** proposes the following substitute bill:

**INTERGENERATIONAL POVERTY SOLUTION**

2021 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Norman K. Thurston**

Senate Sponsor: Jacob L. Anderegg

Cosponsor: Rosemary T. Lesser

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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



25 termination date to determine whether the Legislature should extend the program.

26 **Money Appropriated in this Bill:**

27 This bill appropriates in fiscal year 2022:

28 ▶ to Department of Workforce Services -- Operations and Policy -- Education Savings

29 Incentive Program, as a one-time appropriation:

30 • from General Fund, \$458,600.

31 **Other Special Clauses:**

32 This bill provides a special effective date.

33 **Utah Code Sections Affected:**

34 AMENDS:

35 **59-1-403**, as last amended by Laws of Utah 2020, Chapter 294

36 **63I-1-235**, as last amended by Laws of Utah 2020, Chapters 154 and 417

37 **63I-1-253**, as last amended by Laws of Utah 2020, Chapters 154, 174, 214, 234, 242,

38 269, 335, and 354

39 **63I-1-259**, as last amended by Laws of Utah 2020, Chapter 332

40 ENACTS:

41 **35A-9-601**, Utah Code Annotated 1953

42 **35A-9-602**, Utah Code Annotated 1953

43 **35A-9-603**, Utah Code Annotated 1953

44 **35A-9-604**, Utah Code Annotated 1953

45 **35A-9-605**, Utah Code Annotated 1953

46 **53B-8a-301**, Utah Code Annotated 1953

47 **53B-8a-302**, Utah Code Annotated 1953

48 **53B-8a-303**, Utah Code Annotated 1953

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

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

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

53 **35A-9-601. Definitions.**

54 As used in this part:

55 (1) "529 savings account" means a tax-advantaged method of saving for higher

56 education costs that:

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

58 (b) is managed by the plan.

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

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

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

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

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

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

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

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

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

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

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

73 (7) "Match" means the monetary amount described in Subsection [35A-9-602\(2\)](#).

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

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

78 (10) "Program" means the Education Savings Incentive Program created in Section  
79 [35A-9-602](#).

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

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

84 **35A-9-602. Education Savings Incentive Program.**

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

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

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

90 (2) (a) For each qualifying individual that meets the requirements of Subsection (3), the  
91 state shall match, during a calendar year, the amount of a deposit into one or more of the  
92 qualifying individual's eligible 529 savings accounts up to \$300.

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

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

97 (ii) In a fiscal year where the balance of money that has been appropriated to the  
98 program is insufficient to sustain a \$1 for each \$1 deposit match rate, the department shall  
99 reduce the amount of each match proportionately.

100 (iii) (A) Subject to Subsection (2)(c)(iii)(B), in a fiscal year when the balance of the  
101 money that has been appropriated to the program exceeds the amount needed for a \$1 for each  
102 \$1 deposit match rate, the department shall increase the amount of each match proportionately.

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

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

107 (a) apply with the department in accordance with Section [35A-9-603](#);

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

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

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

115 (a) administration of the program; and

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

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

119 **35A-9-603. Application for program.**

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

121 (a) notice of the program;

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

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

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

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

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

130 (iv) sign an information release;

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

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

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

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

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

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

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

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

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

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

148 (b) The department, the plan, and the commission shall develop an information release

149 that directs and allows:

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

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

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

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

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

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

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

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

164 (iv) the commission to disclose to the department, whether the qualifying individual  
165 claimed a federal earned income tax credit on the qualifying individual's federal income tax  
166 return for a taxable year.

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

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

171 (i) in a single report; and

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

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

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

178 (i) in a single report; and

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

180 under Subsection [59-1-403\(3\)\(x\)](#).

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

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

184 (i) is a qualifying individual; and

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

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

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

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

191 **35A-9-604. Payment of match.**

192 (1) Subject to the other provisions of this section, the department shall transfer money  
193 to the plan in the amount of each qualifying individual's match.

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

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

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

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

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

202 (ii) the name of the beneficiary; and

203 (iii) the account number.

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

205 **35A-9-605. Reporting to the department -- Annual report.**

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

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

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

211 program;

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

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

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

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

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

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

218 plan.

219 Section 6. Section **53B-8a-301** is enacted to read:

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

221 **53B-8a-301. Definitions.**

222 As used in this part:

223 (1) "529 savings account" means the same as that term is defined in Section

224 [35A-9-601](#).

225 (2) "Department" means the Department of Workforce Services, created in Section

226 [35A-1-103](#).

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

228 (4) "Qualifying individual" means the same as that term is defined in Section

229 [35A-9-601](#), except that the term is limited to individuals for whom the department sends

230 information in accordance with Subsection [35A-9-603](#)(3).

231 Section 7. Section **53B-8a-302** is enacted to read:

232 **53B-8a-302. Report of information to Department of Workforce Services.**

233 Within 30 days of receiving the report described in Subsection [35A-9-603](#)(3), the plan

234 shall provide an electronic report to the department that lists the:

235 (1) total amount of deposits:

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

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

238 and

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

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

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



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

243 **53B-8a-303. Deposit of match.**

244 (1) The plan shall deposit a match provided from the department into a 529 savings  
245 account in accordance with the provisions of Section [35A-9-604](#).

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

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

250 Section 9. Section **59-1-403** is amended to read:

251 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

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

254 (i) a tax commissioner;

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

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

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

261 (i) in accordance with judicial order;

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

263 (A) this title; or

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

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

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

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

272 (2) This section does not prohibit:

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

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

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

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

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

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

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

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

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

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

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

300 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the  
301 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as  
302 requested by the director of the Division of Environmental Response and Remediation, any  
303 records, returns, or other information filed with the commission under Chapter 13, Motor and

304 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program  
305 participation fee.

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

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

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

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

313 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
314 manufacturer and reported to the commission for the previous calendar year under Section  
315 59-14-407; and

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

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

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

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

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

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

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

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

334 (j) Notwithstanding Subsection (1), the commission shall make the directory required

335 by Section 59-14-603 available for public inspection.

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

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

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

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

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

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

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

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

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

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

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

365 (B) For purposes of a request for income tax information made under Subsection

366 (3)(n)(ii)(A), GOED may not request and the commission may not provide to GOED a person's  
367 address, name, social security number, or taxpayer identification number.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

396 (p) Notwithstanding Subsection (1), the commission may provide information

397 concerning a taxpayer's state income tax return or state income tax withholding information to  
398 the Driver License Division if the Driver License Division:

399 (i) requests the information; and

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

402 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah  
403 Communications Authority, or a division of the Utah Communications Authority, the  
404 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and  
405 [63H-7a-502](#).

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

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

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

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

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

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

426 (v) Notwithstanding Subsection (1), the commission shall provide the Department of  
427 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the

428 previous calendar year under Section [59-24-103.5](#).

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

432 (x) Notwithstanding Subsection (1), the commission may provide the Public Service  
433 Commission or the Division of Public Utilities information related to a seller that collects and  
434 remits to the commission a charge described in Subsection [69-2-405\(2\)](#), including the seller's  
435 identity and the number of charges described in Subsection [69-2-405\(2\)](#) that the seller collects.

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

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

441 (ii) the commission has received the information release described in Section  
442 [35A-9-603](#).

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

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

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

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

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

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

454 (ii) is not subject to:

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

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

457 (6) Except as provided in Section [59-1-404](#), this part does not apply to the property tax.  
458 Section 10. Section **63I-1-235** is amended to read:

459           **63I-1-235. Repeal dates, Title 35A.**

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

462           (2) Subsection [35A-1-202](#)(2)(d), related to the Child Care Advisory Committee, is  
463 repealed July 1, 2021.

464           (3) Section [35A-3-205](#), which creates the Child Care Advisory Committee, is repealed  
465 July 1, 2021.

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

468           (5) Subsection [35A-4-502](#)(5), which creates the Employment Advisory Council, is  
469 repealed July 1, 2022.

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

472           (7) Section [35A-9-501](#) is repealed January 1, 2023.

473           (8) Title 35A, Chapter 9, Part 6, Education Savings Incentive Program, is repealed July  
474 1, 2026.

475           ~~[(8)]~~ (9) Title 35A, Chapter 11, Women in the Economy Commission Act, is repealed  
476 January 1, 2025.

477           ~~[(9)]~~ (10) Sections [35A-13-301](#) and [35A-13-302](#), which create the Governor's  
478 Committee on Employment of People with Disabilities, are repealed July 1, 2023.

479           ~~[(10)]~~ (11) Section [35A-13-303](#), which creates the State Rehabilitation Advisory  
480 Council, is repealed July 1, 2024.

481           ~~[(11)]~~ (12) Section [35A-13-404](#), which creates the advisory council for the Division of  
482 Services for the Blind and Visually Impaired, is repealed July 1, 2025.

483           ~~[(12)]~~ (13) Sections [35A-13-603](#) and [35A-13-604](#), which create the Interpreter  
484 Certification Board, are repealed July 1, 2026.

485           Section 11. Section **63I-1-253** is amended to read:

486           **63I-1-253. Repeal dates, Titles 53 through 53G.**

487           (1) Section [53-2a-105](#), which creates the Emergency Management Administration  
488 Council, is repealed July 1, 2021.

489           (2) Sections [53-2a-1103](#) and [53-2a-1104](#), which create the Search and Rescue Advisory



490 Board, are repealed July 1, 2022.

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

493 (4) Subsection 53-6-203(1)(b)(ii), regarding being 19 years old at certification, is  
494 repealed July 1, 2027.

495 (5) Subsection 53-13-104(6)(a), regarding being 19 years old at certification, is  
496 repealed July 1, 2027.

497 (6) Section 53B-6-105.5, which creates the Technology Initiative Advisory Board, is  
498 repealed July 1, 2024.

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

501 [~~(7)~~] (8) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

502 [~~(8)~~] (9) Section 53B-17-1203, which creates the SafeUT and School Safety  
503 Commission, is repealed January 1, 2025.

504 [~~(9)~~] (10) Section 53B-18-1501 is repealed July 1, 2021.

505 [~~(10)~~] (11) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1,  
506 2028.

507 [~~(11)~~] (12) Title 53B, Chapter 24, Part 4, Rural Residency Training Program, is  
508 repealed July 1, 2025.

509 [~~(12)~~] (13) Subsection 53C-3-203(4)(b)(vii), which provides for the distribution of  
510 money from the Land Exchange Distribution Account to the Geological Survey for test wells  
511 and other hydrologic studies in the West Desert, is repealed July 1, 2030.

512 [~~(13)~~] (14) Section 53E-3-515 is repealed January 1, 2023.

513 [~~(14)~~] (15) In relation to a standards review committee, on January 1, 2023:

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

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

518 [~~(15)~~] (16) Subsections 53E-3-503(5) and (6), which create coordinating councils for  
519 youth in custody, are repealed July 1, 2027.

520 [~~(16)~~] (17) Section 53E-4-402, which creates the State Instructional Materials

- 521 Commission, is repealed July 1, 2022.
- 522 [~~(17)~~] (18) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory
- 523 Commission, is repealed July 1, 2023.
- 524 [~~(18)~~] (19) Subsection 53E-8-204(4), which creates the advisory council for the Utah
- 525 Schools for the Deaf and the Blind, is repealed July 1, 2021.
- 526 [~~(19)~~ Section 53F-2-514 is repealed July 1, 2020.]
- 527 (20) Section 53F-5-203 is repealed July 1, 2024.
- 528 (21) Section 53F-5-212 is repealed July 1, 2024.
- 529 (22) Section 53F-5-213 is repealed July 1, 2023.
- 530 (23) Section 53F-5-214, in relation to a grant for professional learning, is repealed July
- 531 1, 2025.
- 532 (24) Section 53F-5-215, in relation to an elementary teacher preparation grant is
- 533 repealed July 1, 2025.
- 534 (25) Subsection 53F-9-203(7), which creates the Charter School Revolving Account
- 535 Committee, is repealed July 1, 2024.
- 536 (26) Section 53F-9-501 is repealed January 1, 2023.
- 537 (27) Subsections 53G-4-608(2)(b) and (4)(b), related to the Utah Seismic Safety
- 538 Commission, are repealed January 1, 2025.
- 539 (28) Subsection 53G-8-211(5), regarding referrals of a minor to court for a class C
- 540 misdemeanor, is repealed July 1, 2022.
- 541 Section 12. Section 63I-1-259 is amended to read:
- 542 **63I-1-259. Repeal dates, Title 59.**
- 543 (1) Section 59-1-213.1 is repealed [on] May 9, 2024.
- 544 (2) Section 59-1-213.2 is repealed [on] May 9, 2024.
- 545 (3) Subsection 59-1-403(3)(x), which authorizes the State Tax Commission to inform
- 546 the Department of Workforce Services whether an individual claimed a federal earned income
- 547 tax credit, is repealed July 1, 2027.
- 548 [~~(3)~~] (4) Subsection 59-1-405(1)(g), which addresses the provision of guidance by the
- 549 State Tax Commission to an employee on the interpretation or application of a law, is repealed
- 550 [on] May 9, 2024.
- 551 [~~(4)~~] (5) Subsection 59-1-405(2)(b), which addresses a State Tax Commission meeting

552 on the provision of guidance by the State Tax Commission to an employee on the interpretation  
553 or application of a law, is repealed [on] May 9, 2024.

554 [~~5~~] Section ~~59-7-618~~ is repealed July 1, 2020.]

555 (6) Section ~~59-9-102.5~~ is repealed December 31, 2030.

556 [~~7~~] Section ~~59-10-1033~~ is repealed July 1, 2020.]

557 [~~8~~] Subsection ~~59-12-2219~~(13), which addresses new revenue supplanting existing  
558 allocations, is repealed on June 30, 2020.]

559 [~~9~~] (7) Title 59, Chapter 28, State Transient Room Tax Act, is repealed [on] January  
560 1, 2023.

561 Section 13. **Appropriation.**

562 The following sums of money are appropriated for the fiscal year beginning July 1,  
563 2021, and ending June 30, 2022. These are additions to amounts previously appropriated for  
564 fiscal year 2022. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures  
565 Act, the Legislature appropriates the following sums of money from the funds or accounts  
566 indicated for the use and support of the government of the state of Utah.

567 ITEM 1

568 To Department of Workforce Services -- Operations and Policy

569 From General Fund, One-time \$458,600

570 Schedule of Programs:

571 Education Savings Incentive Program \$458,600

572 The Legislature intends that appropriations provided under this section not lapse at the  
573 close of fiscal year 2022. The use of any nonlapsing funds is limited to the administration and  
574 operations of the Education Savings Incentive Program.

575 Section 14. **Effective date.**

576 This bill takes effect on July 1, 2021.