

INTERGENERATIONAL POVERTY SOLUTION

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Norman K. Thurston

Senate Sponsor: Lincoln Fillmore

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 2023:

- ▶ 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 2021, Chapters 282, 367, 369, and 382
- 46 **63I-1-235**, as last amended by Laws of Utah 2021, Chapters 28 and 282
- 47 **63I-1-253**, as last amended by Laws of Utah 2021, Chapters 14, 64, 106, 233, and 307
- 48 **63I-1-259**, as last amended by Laws of Utah 2021, Chapters 64 and 371

49 ENACTS:

- 50 **35A-9-601**, Utah Code Annotated 1953
- 51 **35A-9-602**, Utah Code Annotated 1953
- 52 **35A-9-603**, Utah Code Annotated 1953
- 53 **35A-9-604**, Utah Code Annotated 1953
- 54 **35A-9-605**, Utah Code Annotated 1953
- 55 **35A-9-606**, Utah Code Annotated 1953
- 56 **53B-8a-301**, Utah Code Annotated 1953
- 57 **53B-8a-302**, Utah Code Annotated 1953
- 58 **53B-8a-303**, Utah Code Annotated 1953

59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89

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

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

Part 6. 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.

(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 Education Savings Incentive Program created in Section [35A-9-603](#).

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

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

94 **35A-9-602. Education Savings Incentive Restricted Account.**

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

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

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

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

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

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

107 (5) Subject to appropriation, the department:

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

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

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

112 **35A-9-603. Education Savings Incentive Program.**

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

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

116 (c) The department shall implement the program as early as is practicable, but the
117 department shall begin accepting applications for the program no later than January 1, 2023.

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

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

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

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

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

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

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

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

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

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

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

143 (a) administration of the program; and

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

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

147 **35A-9-604. Application for program.**

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

149 (a) notice of the program;

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

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

152 individual:

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

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

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

158 (iv) sign an information release;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 183 (ii) the plan to report to the department:
- 184 (A) the account number, name of the account owner, and the name of the beneficiary
- 185 for each eligible 529 savings account into which a deposit was made during the calendar year;
- 186 and
- 187 (B) the amount of deposit made into each eligible 529 savings account for the calendar
- 188 year;
- 189 (iii) the department to disclose to the commission, if the plan lists the qualifying
- 190 individual on the report described in Section 53B-8a-302, the name and identifying information
- 191 of the qualifying individual; and
- 192 (iv) the commission to disclose to the department, whether the qualifying individual
- 193 claimed a federal earned income tax credit on the qualifying individual's federal income tax
- 194 return for a taxable year.
- 195 (3) (a) The department shall provide to the plan the information described in
- 196 Subsection (2)(b)(i) for each qualifying individual that the department determines completes
- 197 the application requirements described in Subsection (2).
- 198 (b) The department shall provide the information described in Subsection (3)(a):
- 199 (i) in a single report; and
- 200 (ii) with information about which calendar year the department requests a report under
- 201 Section 53B-8a-302.
- 202 (4) (a) The department may provide to the commission the information described in
- 203 Subsection (2)(b)(iii) for each qualifying individual that the plan lists on the report described in
- 204 Section 53B-8a-302.
- 205 (b) The department shall provide the information described in Subsection (4)(a):
- 206 (i) in a single report; and
- 207 (ii) with information about which calendar year the department requires a disclosure
- 208 under Subsection 59-1-403(4)(aa).
- 209 (5) The department, the plan, and the commission shall provide for the security and
- 210 maintenance of confidentiality of any information shared under an information release.
- 211 (6) (a) The department shall determine whether an applicant for the program:
- 212 (i) is a qualifying individual; and
- 213 (ii) meets the program requirements described in this section.

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

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

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

219 **35A-9-605. Payment of match.**

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

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

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

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

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

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

231 (ii) the name of the beneficiary; and

232 (iii) the account number.

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

234 **35A-9-606. Reporting to the department -- Annual report.**

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

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

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

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

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

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

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

245 (f) the total dollar amount provided as a match; and
 246 (g) the aggregate average balance in eligible 529 savings accounts as reported by the
 247 plan.

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

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

250 **53B-8a-301. Definitions.**

251 As used in this part:

- 252 (1) "529 savings account" means the same as that term is defined in Section
 253 [35A-9-601](#).
 254 (2) "Department" means the Department of Workforce Services created in Section
 255 [35A-1-103](#).
 256 (3) "Match" means the same as that term is defined in Section [35A-9-601](#).
 257 (4) "Qualifying individual" means the same as that term is defined in Section
 258 [35A-9-601](#), except that the term is limited to individuals for whom the department sends
 259 information in accordance with Subsection [35A-9-604](#)(3).

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

261 **53B-8a-302. Report of information to Department of Workforce Services.**

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

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

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

272 **53B-8a-303. Deposit of match.**

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

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

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

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

281 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

282 (1) As used in this section:

283 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:

284 (i) the commission administers under:

285 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax Act;

286 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

287 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

288 (D) Section [19-6-805](#);

289 (E) Section [63H-1-205](#); or

290 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges;

291 and

292 (ii) with respect to which the commission distributes the revenue collected from the
293 tax, fee, or charge to a qualifying jurisdiction.

294 (b) "Qualifying jurisdiction" means:

295 (i) a county, city, town, or metro township; or

296 (ii) the military installation development authority created in Section [63H-1-201](#).

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

299 (i) a tax commissioner;

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

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

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

306 (i) in accordance with judicial order;

307 (ii) on behalf of the commission in any action or proceeding under:
308 (A) this title; or
309 (B) other law under which persons are required to file returns with the commission;
310 (iii) on behalf of the commission in any action or proceeding to which the commission
311 is a party; or
312 (iv) on behalf of any party to any action or proceeding under this title if the report or
313 facts shown by the return are directly involved in the action or proceeding.
314 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may
315 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
316 pertinent to the action or proceeding.
317 (3) This section does not prohibit:
318 (a) a person or that person's duly authorized representative from receiving a copy of
319 any return or report filed in connection with that person's own tax;
320 (b) the publication of statistics as long as the statistics are classified to prevent the
321 identification of particular reports or returns; and
322 (c) the inspection by the attorney general or other legal representative of the state of the
323 report or return of any taxpayer:
324 (i) who brings action to set aside or review a tax based on the report or return;
325 (ii) against whom an action or proceeding is contemplated or has been instituted under
326 this title; or
327 (iii) against whom the state has an unsatisfied money judgment.
328 (4) (a) Notwithstanding Subsection (2) and for purposes of administration, the
329 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
330 Rulemaking Act, provide for a reciprocal exchange of information with:
331 (i) the United States Internal Revenue Service; or
332 (ii) the revenue service of any other state.
333 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and
334 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
335 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
336 other written statements with the federal government, any other state, any of the political
337 subdivisions of another state, or any political subdivision of this state, except as limited by

338 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal
339 government grant substantially similar privileges to this state.

340 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and
341 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,
342 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the
343 identity and other information of taxpayers who have failed to file tax returns or to pay any tax
344 due.

345 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the
346 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as
347 requested by the director of the Division of Environmental Response and Remediation, any
348 records, returns, or other information filed with the commission under Chapter 13, Motor and
349 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program
350 participation fee.

351 (e) Notwithstanding Subsection (2), at the request of any person the commission shall
352 provide that person sales and purchase volume data reported to the commission on a report,
353 return, or other information filed with the commission under:

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

356 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,
357 as defined in Section 59-22-202, the commission shall report to the manufacturer:

358 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
359 manufacturer and reported to the commission for the previous calendar year under Section
360 59-14-407; and

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

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

367 (h) Notwithstanding Subsection (2), the commission may:

- 368 (i) provide to the Division of Consumer Protection within the Department of

369 Commerce and the attorney general data:

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

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

372 (ii) upon request, provide to any person data reported to the commission under

373 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

374 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee
375 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of
376 Planning and Budget, provide to the committee or office the total amount of revenues collected
377 by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period
378 specified by the committee or office.

379 (j) Notwithstanding Subsection (2), the commission shall make the directory required
380 by Section 59-14-603 available for public inspection.

381 (k) Notwithstanding Subsection (2), the commission may share information with
382 federal, state, or local agencies as provided in Subsection 59-14-606(3).

383 (l) (i) Notwithstanding Subsection (2), the commission shall provide the Office of
384 Recovery Services within the Department of Human Services any relevant information
385 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer
386 who has become obligated to the Office of Recovery Services.

387 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office of
388 Recovery Services to any other state's child support collection agency involved in enforcing
389 that support obligation.

390 (m) (i) Notwithstanding Subsection (2), upon request from the state court
391 administrator, the commission shall provide to the state court administrator, the name, address,
392 telephone number, county of residence, and social security number on resident returns filed
393 under Chapter 10, Individual Income Tax Act.

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

396 (n) (i) As used in this Subsection (4)(n):

397 (A) "GO Utah office" means the Governor's Office of Economic Opportunity created in
398 Section 63N-1a-301.

399 (B) "Income tax information" means information gained by the commission that is

400 required to be attached to or included in a return filed with the commission under Chapter 7,
401 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

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

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

407 (ii) (A) Notwithstanding Subsection (2) and except as provided in Subsection
408 (4)(n)(ii)(B) or (C), the commission shall at the request of the GO Utah office provide to the
409 GO Utah office all income tax information.

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

414 (C) In providing income tax information to the GO Utah office, the commission shall
415 in all instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).

416 (iii) (A) Notwithstanding Subsection (2) and except as provided in Subsection
417 (4)(n)(iii)(B), the commission shall at the request of the GO Utah office provide to the GO
418 Utah office other tax information.

419 (B) Before providing other tax information to the GO Utah office, the commission
420 shall redact or remove any name, address, social security number, or taxpayer identification
421 number.

422 (iv) The GO Utah office may provide tax information received from the commission in
423 accordance with this Subsection (4)(n) only:

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

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

427 (v) (A) A person may not request tax information from the GO Utah office under Title
428 63G, Chapter 2, Government Records Access and Management Act, or this section, if the GO
429 Utah office received the tax information from the commission in accordance with this
430 Subsection (4)(n).

431 (B) The GO Utah office may not provide to a person that requests tax information in
432 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax information the
433 GO Utah office provides in accordance with Subsection (4)(n)(iv).

434 (o) Notwithstanding Subsection (2), the commission may provide to the governing
435 board of the agreement or a taxing official of another state, the District of Columbia, the United
436 States, or a territory of the United States:

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

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

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

440 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or

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

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

444 (p) Notwithstanding Subsection (2), the commission may provide information
445 concerning a taxpayer's state income tax return or state income tax withholding information to
446 the Driver License Division if the Driver License Division:

447 (i) requests the information; and

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

450 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah
451 Communications Authority, or a division of the Utah Communications Authority, the
452 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and
453 [63H-7a-502](#).

454 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah
455 Educational Savings Plan information related to a resident or nonresident individual's
456 contribution to a Utah Educational Savings Plan account as designated on the resident or
457 nonresident's individual income tax return as provided under Section [59-10-1313](#).

458 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under
459 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the
460 Department of Health or its designee with the adjusted gross income of an individual if:

461 (i) an eligibility worker with the Department of Health or its designee requests the

462 information from the commission; and

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

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

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

474 (v) Notwithstanding Subsection (2), the commission shall provide the Department of
475 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the
476 previous calendar year under Section [59-24-103.5](#).

477 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the
478 Department of Workforce Services any information received under Chapter 10, Part 4,
479 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

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

484 (y) (i) Notwithstanding Subsection (2), the commission shall provide to each qualifying
485 jurisdiction the collection data necessary to verify the revenue collected by the commission for
486 a distributed tax, fee, or charge collected within the qualifying jurisdiction.

487 (ii) In addition to the information provided under Subsection (4)(y)(i), the commission
488 shall provide a qualifying jurisdiction with copies of returns and other information relating to a
489 distributed tax, fee, or charge collected within the qualifying jurisdiction.

490 (iii) (A) To obtain the information described in Subsection (4)(y)(ii), the chief
491 executive officer or the chief executive officer's designee of the qualifying jurisdiction shall
492 submit a written request to the commission that states the specific information sought and how

493 the qualifying jurisdiction intends to use the information.

494 (B) The information described in Subsection (4)(y)(ii) is available only in official
495 matters of the qualifying jurisdiction.

496 (iv) Information that a qualifying jurisdiction receives in response to a request under
497 this subsection is:

498 (A) classified as a private record under Title 63G, Chapter 2, Government Records
499 Access and Management Act; and

500 (B) subject to the confidentiality requirements of this section.

501 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic
502 Beverage Control Commission, upon request, with taxpayer status information related to state
503 tax obligations necessary to comply with the requirements described in Section [32B-1-203](#).

504 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of
505 Workforce Services, as soon as practicable, whether an individual claimed and is entitled to
506 claim a federal earned income tax credit for the year requested by the Department of Workforce
507 Services if:

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

509 (ii) the commission has received the information release described in Section
510 [35A-9-604](#).

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

512 (b) After the three-year period provided in Subsection (5)(a) the commission may
513 destroy a report or return.

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

515 (b) If the individual described in Subsection (6)(a) is an officer or employee of the
516 state, the individual shall be dismissed from office and be disqualified from holding public
517 office in this state for a period of five years thereafter.

518 (c) Notwithstanding Subsection (6)(a) or (b), the GO Utah office, when requesting
519 information in accordance with Subsection (4)(n)(iii), or an individual who requests
520 information in accordance with Subsection (4)(n)(v):

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

522 (ii) is not subject to:

523 (A) dismissal from office in accordance with Subsection (6)(b); or

524 (B) disqualification from holding public office in accordance with Subsection (6)(b).
525 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.
526 Section 11. Section 63I-1-235 is amended to read:
527 **63I-1-235. Repeal dates, Title 35A.**
528 (1) Subsection 35A-1-202(2)(d), related to the Child Care Advisory Committee, is
529 repealed July 1, 2026.
530 (2) Section 35A-3-205, which creates the Child Care Advisory Committee, is repealed
531 July 1, 2026.
532 (3) Subsection 35A-4-312(5)(p), describing information that may be disclosed to the
533 federal Wage and Hour Division, is repealed July 1, 2022.
534 (4) Subsection 35A-4-502(5), which creates the Employment Advisory Council, is
535 repealed July 1, 2022.
536 (5) Title 35A, Chapter 8, Part 22, Commission on Housing Affordability, is repealed
537 July 1, 2023.
538 (6) Section 35A-9-501 is repealed January 1, 2023.
539 (7) Title 35A, Chapter 9, Part 6, Education Savings Incentive Program, is repealed July
540 1, 2027.
541 [~~7~~] (8) Title 35A, Chapter 11, Women in the Economy Commission Act, is repealed
542 January 1, 2025.
543 [~~8~~] (9) Sections 35A-13-301 and 35A-13-302, which create the Governor's
544 Committee on Employment of People with Disabilities, are repealed July 1, 2023.
545 [~~9~~] (10) Section 35A-13-303, which creates the State Rehabilitation Advisory
546 Council, is repealed July 1, 2024.
547 [~~10~~] (11) Section 35A-13-404, which creates the advisory council for the Division of
548 Services for the Blind and Visually Impaired, is repealed July 1, 2025.
549 [~~11~~] (12) Sections 35A-13-603 and 35A-13-604, which create the Interpreter
550 Certification Board, are repealed July 1, 2026.
551 Section 12. Section 63I-1-253 is amended to read:
552 **63I-1-253. Repeal dates, Titles 53 through 53G.**
553 (1) Section 53-2a-105, which creates the Emergency Management Administration
554 Council, is repealed July 1, 2022.

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

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

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

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

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

565 (7) Title 53B, Chapter 8a, Part 3, Education Savings Incentive Program, is repealed
566 July 1, 2027.

567 [~~7~~] (8) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

568 [~~8~~] (9) Section 53B-17-1203, which creates the SafeUT and School Safety
569 Commission, is repealed January 1, 2025.

570 [~~9~~] (10) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1,
571 2028.

572 [~~10~~] (11) Title 53B, Chapter 24, Part 4, Rural Residency Training Program, is
573 repealed July 1, 2025.

574 [~~11~~] (12) Subsection 53C-3-203(4)(b)(vii), which provides for the distribution of
575 money from the Land Exchange Distribution Account to the Geological Survey for test wells
576 and other hydrologic studies in the West Desert, is repealed July 1, 2030.

577 [~~12~~] (13) Section 53E-3-515 is repealed January 1, 2023.

578 [~~13~~] (14) In relation to a standards review committee, on January 1, 2023:

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

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

583 [~~14~~] (15) Subsections 53E-3-503(5) and (6), which create coordinating councils for
584 youth in custody, are repealed July 1, 2027.

585 [~~15~~] (16) Section 53E-4-402, which creates the State Instructional Materials

586 Commission, is repealed July 1, 2022.

587 ~~[(16)]~~ (17) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory

588 Commission, is repealed July 1, 2023.

589 ~~[(17) Subsection 53E-8-204(4), which creates the advisory council for the Utah~~

590 ~~Schools for the Deaf and the Blind, is repealed July 1, 2021.]~~

591 (18) Section 53F-2-420, which creates the Intensive Services Special Education Pilot
592 Program, is repealed July 1, 2024.

593 (19) Section 53F-5-203 is repealed July 1, 2024.

594 (20) Section 53F-5-212 is repealed July 1, 2024.

595 (21) Section 53F-5-213 is repealed July 1, 2023.

596 (22) Section 53F-5-214, in relation to a grant for professional learning, is repealed July
597 1, 2025.

598 (23) Section 53F-5-215, in relation to an elementary teacher preparation grant, is
599 repealed July 1, 2025.

600 (24) Subsection 53F-9-203(7), which creates the Charter School Revolving Account
601 Committee, is repealed July 1, 2024.

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

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

605 (27) Subsection 53G-8-211(5), regarding referrals of a minor to court for a class C
606 misdemeanor, is repealed July 1, 2022.

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

608 **63I-1-259. Repeal dates, Title 59.**

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

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

611 (3) Subsection 59-1-403(4)(aa), which authorizes the State Tax Commission to inform
612 the Department of Workforce Services whether an individual claimed a federal earned income
613 tax credit, is repealed July 1, 2028.

614 ~~[(3)]~~ (4) Subsection 59-1-405(1)(g), which addresses the provision of guidance by the
615 State Tax Commission to an employee on the interpretation or application of a law, is repealed
616 ~~[on]~~ May 9, 2024.

617 [~~4~~] (5) Subsection 59-1-405(2)(b), which addresses a State Tax Commission meeting
618 on the provision of guidance by the State Tax Commission to an employee on the interpretation
619 or application of a law, is repealed [on] May 9, 2024.

620 [~~5~~] (6) Section 59-7-618.1 is repealed July 1, 2029.

621 [~~6~~] (7) Section 59-9-102.5 is repealed December 31, 2030.

622 [~~7~~] (8) Section 59-10-1033.1 is repealed July 1, 2029.

623 [~~8~~] (9) Title 59, Chapter 28, State Transient Room Tax Act, is repealed [on] January
624 1, 2023.

625 Section 14. **Appropriation.**

626 The following sums of money are appropriated for the fiscal year beginning July 1,
627 2022, and ending June 30, 2023. These are additions to amounts previously appropriated for
628 fiscal year 2023.

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

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

633 ITEM 1

634 To Education Fund Restricted -- Education Savings Incentive

635 Restricted Account

636 From Education Fund \$870,800

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

638 Schedule of Programs:

639 Education Fund Restricted -- Education Savings

640 Incentive Restricted Account \$877,700

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

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

645 ITEM 2

646 To Department of Workforce Services -- Administration

647 From Education Fund Restricted -- Education Savings

648 Incentive Restricted Account \$870,800

649 Schedule of Programs:

650 Administrative Support \$870,800

651 The Legislature intends that the Department of Workforce Services use this
652 appropriation to provide matching funds for and to pay for personnel costs to administer the
653 Education Savings Incentive Program.

654 ITEM 3

655 To Department of Workforce Services -- Operations and Policy

656 From Education Fund Restricted -- Education Savings

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

658 Schedule of Programs:

659 Operations and Policy \$6,900

660 The Legislature intends that the Department of Workforce Services use this
661 appropriation for system development expenses to administer the Education Savings Incentive
662 Program.

663 Section 15. **Effective date.**

664 This bill takes effect on July 1, 2022.