

Representative Ryan D. Wilcox proposes the following substitute bill:

EDUCATION EXPENSE TAX CREDIT PROGRAM

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Candice B. Pierucci

Senate Sponsor: Kirk A. Cullimore

LONG TITLE

General Description:

This bill creates the Education Expense Tax Credit Program.

Highlighted Provisions:

This bill:

▶ requires a tax credit granting organization and the state auditor to submit reports on the Education Expense Tax Credit Program (program);

▶ defines terms;

▶ authorizes a tax credit granting organization to issue an income tax credit certificate to a parent of an eligible student, and a parent of an eligible student to receive a tax credit, for expenses incurred for education goods and services starting in the 2023-24 school year;

▶ requires the State Board of Education to contract with, no later than October 1, 2022, a tax credit granting organization to administer the program;

▶ prohibits a tax credit granting organization from issuing tax credit certificates in certain circumstances;

▶ requires the tax credit granting organization to conduct audits;

▶ requires background checks for employees and officers of a tax credit granting organization;



- 26 ▶ classifies an eligible student's information as a protected record; and
- 27 ▶ repeals a provision codifying a chapter title..

28 **Money Appropriated in this Bill:**

29 This bill appropriates in fiscal year 2023:

- 30 ▶ to State Board of Education -- Contracted Initiatives and Grants -- Education
- 31 Expense Tax Credit Program, as an appropriation:
- 32 • from Education Fund, ongoing \$2,000,000.

33 **Other Special Clauses:**

34 None

35 **Utah Code Sections Affected:**

36 AMENDS:

37 **63G-2-305**, as last amended by Laws of Utah 2021, Chapters 148, 179, 231, 353, 373,
38 and 382

39 ENACTS:

- 40 **53E-1-202.3**, Utah Code Annotated 1953
- 41 **53F-6-401**, Utah Code Annotated 1953
- 42 **53F-6-402**, Utah Code Annotated 1953
- 43 **53F-6-403**, Utah Code Annotated 1953
- 44 **53F-6-404**, Utah Code Annotated 1953
- 45 **53F-6-405**, Utah Code Annotated 1953
- 46 **53F-6-406**, Utah Code Annotated 1953
- 47 **53F-6-407**, Utah Code Annotated 1953
- 48 **53F-6-408**, Utah Code Annotated 1953
- 49 **59E-10-1044**, Utah Code Annotated 1953

50 REPEALS:

51 **53F-6-101**, as enacted by Laws of Utah 2018, Chapter 2



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

54 Section 1. Section **53E-1-202.3** is enacted to read:

55 **53E-1-202.3. Report to the Public Education Appropriations Subcommittee on the**
56 **Education Expense Tax Credit Program.**

57 Beginning in 2024, a tax credit granting organization, as defined in Section 53F-6-401,
58 and the state auditor, shall, in accordance with Section 68-3-14, annually submit the respective
59 reports described in Section 53F-6-408 to the Public Education Appropriations Subcommittee.

60 Section 2. Section 53F-6-401 is enacted to read:

61 **CHAPTER 6. STATE FUNDING -- PROGRAMS ADMINISTERED BY OTHER**
62 **ENTITIES**

63 **Part 4. Education Expense Tax Credit Program**

64 **53F-6-401. Definitions.**

65 (1) "Bullying" means the same as that term is defined in Section 53G-9-602.

66 (2) "Cyber-bullying" means the same as that term is defined in Section 53G-9-602.

67 (3) "Education Expense Tax Credit Program" or "program" means the program created
68 in Section 53F-6-402.

69 (4) "Education expense" means an expense incurred in the education of an eligible
70 student as described in Section 53F-6-402.

71 (5) "Eligible student" means a student who:

72 (a) is eligible to participate in public school, in kindergarten, or grades 1 through 12;

73 and

74 (b) is a resident of the state.

75 (6) "Federal poverty level" means the United States poverty level as defined by the
76 most recently revised poverty income guidelines published by the United States Department of
77 Health and Human Services in the Federal Register.

78 (7) "Hazing" means the same as that term is defined in Section 53G-9-601.

79 (8) "Officer" means:

80 (a) a member of the board of a tax credit granting organization; or

81 (b) the chief administrative officer of a tax credit granting organization.

82 (9) "Relative" means a father, mother, husband, wife, son, daughter, sister, brother,
83 uncle, aunt, nephew, niece, first cousin, mother-in-law, father-in-law, brother-in-law,
84 sister-in-law, son-in-law, or daughter-in-law.

85 (10) "Tax credit granting organization" means an organization that is:

86 (a) qualified as tax exempt under Section 501(c)(3), Internal Revenue Code; and

87 (b) recognized through an agreement with the state board, as described in Section

88 [53F-6-403.](#)

89 (11) (a) "Tax credit granting organization employee" means an individual working in a
90 position in which the individual's salary, wages, pay, or compensation, including as a
91 contractor, is paid from state program funds.

92 (b) "Tax credit granting organization employee" does not include an individual who
93 volunteers at the tax credit granting organization.

94 Section 3. Section **53F-6-402** is enacted to read:

95 **53F-6-402. Education Expense Tax Credit Program -- Application -- Education**
96 **expenses -- Program information.**

97 (1) There is established the Education Expense Tax Credit Program under which,
98 beginning in the 2023-24 school year, a parent may apply to a tax credit granting organization
99 for a tax credit certificate for expenses incurred in purchasing an education expense.

100 (2) (a) The tax credit granting organization shall issue, in accordance with this part,
101 issue a tax credit certificate for an eligible student's education expense.

102 (b) The tax credit granting organization shall:

103 (i) determine that a student meets the requirements to be an eligible student; and

104 (ii) subject to Subsection (2)(c), each year the student is an eligible student, maintain a
105 scholarship account for the scholarship student to pay for the cost of one or more scholarship
106 expenses incurred by the student.

107 (c) Each year, subject to this part, an eligible student is eligible for no more than:

108 (i) for an eligible student in grades 1 through 12 whose family income is:

109 (A) at or below 200% of the federal poverty level, an amount equivalent to the value of
110 the weighted pupil unit multiplied by 2;

111 (B) between 200% and 370% of the federal poverty level, an amount equivalent to the
112 value of the weighted pupil unit multiplied by 1.5; and

113 (C) between 370% and 555% of the federal poverty level, an amount equivalent to the
114 value of the weighted pupil unit multiplied by 1; and

115 (ii) for an eligible student in kindergarten whose family income is:

116 (A) at or below 200% of the federal poverty level, an amount equivalent to the value of
117 the weighted pupil unit multiplied by 1;

118 (B) between 200% and 370% of the federal poverty level, an amount equivalent to the

119 value of the weighted pupil unit multiplied by 0.75; and

120 (C) between 370% and 555% of the federal poverty level, an amount equivalent to the
121 value of the weighted pupil unit multiplied by 0.5.

122 (d) (i) Any increase in the value of the weighted pupil unit shall be reflected in the
123 eligible student's tax credit eligibility during the time that the student is an eligible student.

124 (ii) The tax credit granting organization may not issue tax credit certificates in an
125 amount that exceeds the maximum aggregate amount described in Section 53F-6-407.

126 (e) If the number of applications exceeds the maximum aggregate amount of tax credit
127 certificates as described in Section 53F-6-407, the tax credit granting organization shall select
128 students on a random basis, except as provided in Subsection (6).

129 (f) An eligible student shall submit an application for each school year that the student
130 intends to receive a tax credit funds.

131 (g) A tax credit granting organization may not approve an application by a student
132 whose family income is at or above 555% of the federal poverty level.

133 (4) (a) An application for a tax credit certificate for a service or good purchased from a
134 private education service or good provider shall contain an acknowledgment by the student's
135 parent that the private education service or good provider is capable of providing education
136 services or goods appropriate for the student.

137 (b) A tax credit application form for an expense incurred for a private education service
138 or good provider shall contain the following statement:

139 "I acknowledge that: A private education service provider may not provide the same
140 level of disability services that are provided in a public school;

141 (1) I will assume full financial responsibility for the education of my student if I agree
142 to receive this tax credit certificate;

143 (2) Agreeing to receive this tax credit certificate has the same effect as a parental
144 refusal to consent to services as described in 34 C.F.R. Sec. 300.300, issued under the
145 Individuals with Disabilities Education Act, 20 U.S.C. Sec. 1400 et seq.; and

146 (3) My child may return to a public school at any time."

147 (c) Upon agreeing to receive a tax credit certificate under this part, the parent assumes
148 full financial responsibility for the education expense.

149 (d) Agreeing to receive a tax credit certificate under this part has the same effect as a

150 parental refusal to consent to services as described in 34 C.F.R. Sec. 300.300, issued under the
151 Individuals with Disabilities Education Act, 20 U.S.C. Sec. 1400 et seq, if the parent is
152 applying for the tax certificate for expenses incurred in engaging or enrolling a private
153 education service or good provider.

154 (e) The creation of the program or issuance of a tax credit does not:

155 (i) imply that a public school did not provide a free and appropriate public education
156 for a student; or

157 (ii) constitute a waiver or admission by the state.

158 (5) A tax credit granting organization may not charge an application fee.

159 (6) A tax credit granting organization:

160 (a) shall give an enrollment preference to an eligible student:

161 (i) whose family income is at or below 200% of the federal poverty level; or

162 (ii) who demonstrates that:

163 (A) the eligible student has experienced bullying, cyber-bullying, or hazing in violation
164 of Section [53G-9-602](#); and

165 (B) the bullying, cyber-bullying, or hazing was reported, documented, and investigated
166 by the school's school or law enforcement; and

167 (b) may give an enrollment preference to the following eligible students:

168 (i) an eligible student who in the previous school year was issued a tax credit
169 certificate; or

170 (ii) a sibling of an eligible student who:

171 (A) was issued a tax credit certificate at the time the sibling applies for a tax credit
172 certificate; or

173 (B) was issued a tax credit certificate in the school year immediately preceding the
174 school year for which the sibling is applying for a tax credit certificate.

175 (7) (a) In making a demonstration described in Subsection (6)(a)(ii), a student shall
176 provide any documentation the tax credit granting organization requests.

177 (b) A tax granting organization shall make a determination about whether a student has
178 fulfilled the requirements of Subsection (6)(a)(ii) based on the facts documented.

179 (8) (a) Subject to Subsections (8)(c) and (d), an eligible student may receive a tax
180 credit certificate for an expense:

- 181 (i) incurred in the education of an eligible student; and
182 (ii) approved by the tax credit granting organization.
183 (b) An approved education expense includes:
184 (i) tuition, fees, textbooks, or other curricular or extracurricular materials, including
185 supplemental materials or associated online instruction required by a curriculum;
186 (ii) tutoring services;
187 (iii) fees associated with standardized assessments, advanced placement examinations,
188 a state-recognized industry certification examination, or any examination related to college or
189 university admission;
190 (iv) fees for a preparatory course for an exam described in Subsection (7)(b)(iii);
191 (v) fees for after-school or summer education programs;
192 (vi) educational therapy, if the educational therapy is provided by a licensed physician
193 or licensed practitioner, including occupational, behavioral, physical, or speech-language
194 therapies;
195 (vii) fees for transportation paid to a fee-for-service transportation provider for an
196 eligible student to travel to and from a qualifying service provider;
197 (viii) an expense incurred for participation in an LEA activity or service; and
198 (ix) any other expense for a good or service incurred in the education of an eligible
199 student and approved by the tax credit granting organization.
200 (c) A tax credit certificate may not be used for an expense that is not incurred in
201 advancing an eligible student's education, including:
202 (i) a rehabilitation program that is not primarily for education purposes; or
203 (ii) a travel expense other than the expense described in Subsection (7)(b)(vii).
204 (d) An eligible student shall submit a receipt to the tax credit granting showing the cost
205 and type of service or good and name of provider for which the eligible student intends to
206 receive a tax credit.
207 (e) The parent of an eligible student may not receive a tax credit certificate for the
208 parent's time spent educating the parent's child.
209 (9) The tax credit granting organization shall prepare and disseminate to a parent
210 applying for a tax credit certificate on behalf of a student:
211 (a) information on the program; and

212 (b) information on how a parent may enroll the parent's student in a public school.

213 (10) The state board shall provide on the state board's website the tax credit

214 organization's contact information and an overview of the program.

215 Section 4. Section **53F-6-403** is enacted to read:

216 **53F-6-403. State board procurement and review of tax credit granting**

217 **organization -- Failure to comply.**

218 (1) (a) In accordance with Subsection (2) and Title 63G, Chapter 6a, Utah Procurement

219 Code, the state board shall issue a request for proposals and enter an agreement with no more

220 than one organization that is qualified as tax exempt under Section 501(c)(3), Internal Revenue

221 Code, to be recognized by the state board as a tax credit granting organization.

222 (b) An organization that responds to a request for proposals described in Subsection

223 (1)(a) shall submit the following information in the organization's response:

224 (i) a copy of the organization's incorporation documents;

225 (ii) a copy of the organization's Internal Revenue Service determination letter

226 qualifying the organization as being tax exempt under Section 501(c)(3), Internal Revenue

227 Code;

228 (iii) a description of the methodology the organization will use to verify that a student

229 is an eligible student under this part; and

230 (iv) a description of the organization's proposed tax credit certificate application

231 process.

232 (2) The state board shall enter into an agreement described in Subsection (1)(a) on or

233 before October 1, 2022.

234 (3) The state board may regulate and take enforcement action as necessary against a tax

235 credit granting organization in accordance with Section [53E-3-401](#).

236 (4) (a) If the state board determines that a tax credit granting organization has violated

237 a provision of this part or state board rule, the state board shall send written notice to the tax

238 credit granting organization explaining the violation and the remedial action required to correct

239 the violation.

240 (b) A tax credit granting organization that receives a notice described in Subsection

241 (4)(a) shall, no later than 60 days after the day on which the tax credit granting organization

242 receives the notice, correct the violation and report the correction to the state board.

243 (c) (i) If a tax credit granting organization that receives a notice described in
244 Subsection (4)(a) fails to correct a violation in the time period described in Subsection (4)(b),
245 the state board may bar the tax credit granting organization from further participation in the
246 program.

247 (ii) A tax granting organization may appeal a decision made by the state board under
248 Subsection (4)(c)(i) in accordance with Title 63G, Chapter 4, Administrative Procedures Act.

249 (d) A tax granting organization may not receive state funds while the tax granting
250 organization:

251 (i) is barred from participating in the program under Subsection (4)(c)(i); or

252 (ii) has an appeal pending under Subsection (4)(c)(ii).

253 (e) A tax credit granting organization that has an appeal pending under Subsection
254 (4)(c)(ii) may continue to issue tax credit certificates during the pending appeal.

255 (5) The state board shall provide for a process for a tax credit granting organization to
256 report information as required under Section [53F-6-404](#).

257 (6) The state board shall make rules in accordance with Title 63G, Chapter 3, Utah
258 Administrative Rulemaking Act for:

259 (a) subject to Subsection (7), the issuance of tax credit certificates if a tax credit
260 granting organization is barred from participating in the program under Subsection (4)(c)(i);
261 and

262 (b) audit and report requirements as described in Section [53F-7-404](#).

263 (7) The state board shall include in a rule made under Subsection (6)(a) measures,
264 which may include entering a new contract with an alternative tax credit granting organization
265 under this section, to ensure that the issuance of tax credit certificates and enrollment in the
266 program are not disrupted if the tax credit granting organization is barred from participating in
267 the program.

268 Section 5. Section **53F-6-404** is enacted to read:

269 **53F-6-404. Tax credit granting organization duties -- Program donations -- Audit**
270 **-- Prohibitions.**

271 (1) A tax credit granting organization shall:

272 (a) review applications from and determine if a person is an eligible student;

273 (b) accept program donations;

274 (c) adopt an application process, including application deadlines, in accordance with
275 Section 53F-6-402;

276 (d) review and approve an application by an eligible student;

277 (e) review and approve or decline an education expense submitted by an eligible
278 student;

279 (f) timely issue a tax credit certificate to the parent of an eligible student for an
280 education expense;

281 (g) prohibit a tax credit granting organization scholarship employee or officer from
282 handling, managing, or processing a tax credit certificate, if, based on a criminal background
283 check conducted by the state board in accordance with Section 53F-6-406, the state board
284 identifies the tax credit granting organization employee or officer as posing a risk; and

285 (h) report to the state board on or before June 1 of each year the following information,
286 prepared by a certified public accountant:

287 (i) the name and address of the tax credit granting organization; and

288 (ii) the total number and total dollar amount of tax credit certificates issued during the
289 previous calendar year;

290 (2) A tax credit granting organization shall demonstrate the tax credit granting
291 organization's financial accountability by annually submitting to the state board a financial
292 information report that is prepared by a certified public accountant.

293 (3) (a) The tax credit granting organization shall:

294 (i) contract for an annual and random audits on issued tax credit certificates and the
295 related education expenses, conducted by a certified public accountant who is independent
296 from:

297 (A) the tax credit granting organization; and

298 (B) the tax credit granting organization's accounts and records; and

299 (ii) in accordance with Subsection (3)(b), report the results of the audit to the state
300 board for review.

301 (b) For the report described in Subsection (3)(a)(ii), the tax granting organization shall:

302 (i) include the tax credit granting organization's financial statements in a format that
303 meets generally accepted accounting principles; and

304 (ii) submit the report to the state board no later than 180 days after the last day of a tax

305 credit granting organization's fiscal year.

306 (c) The certified public accountant shall conduct an audit described in Subsection
307 (3)(a)(i) in accordance with generally accepted auditing standards.

308 (d) (i) The state board shall review a report submitted under this section and may
309 request that the tax credit granting organization revise or supplement the report if the report is
310 not in compliance with the provisions of this Subsection (3).

311 (ii) A tax credit granting organization shall provide a revised report or supplement to
312 the report no later than 45 days after the day on which the state board makes a request
313 described in Subsection (3)(d)(i).

314 (4) (a) A tax credit granting organization may not issue a tax credit certificate if:

315 (i) the tax credit granting organization determines that the expense incurred by an
316 eligible student was not for an education expense;

317 (ii) the eligible student, or parent of the eligible student, requesting the tax credit
318 certificate intentionally or substantially misrepresented the cost or educational purpose of the
319 education expense; or

320 (iii) the good or service submitted as an education expense was not used exclusively by
321 the eligible student seeking the tax credit certificate.

322 (b) The tax credit granting organization shall notify an eligible student if the tax credit
323 granting organization refuses to issue a tax credit certificate under Subsection (4)(a).

324 (5) A tax credit granting organization may not issue a tax credit certificate for a relative
325 of the tax credit granting organization's officer.

326 Section 6. Section **53F-6-405** is enacted to read:

327 **53F-6-405. Education service or good provider regulation -- Student records --**
328 **Status of eligible student.**

329 (1) Nothing in this part:

330 (a) grants additional authority to any state agency or LEA to regulate private schools or
331 providers except as expressly described in this part; or

332 (b) expands the regulatory authority of the state, a state office holder, or a local school
333 district to impose any additional regulation of a private school or provider beyond those
334 necessary to enforce the requirements of this part.

335 (2) A private school or provider shall be given the maximum freedom to provide for

336 the educational needs of an eligible student who attends or engages with the private school or
337 provider without unlawful governmental control.

338 (3) A private education service or good provider may not be required to alter the
339 provider's creed, practices, admission policy, or curriculum in order for an eligible student to
340 receive a tax credit certificate.

341 (4) If an eligible student was previously enrolled in a local education agency or is
342 currently enrolled in a local education agency, and the eligible student enrolls in or engages a
343 private school or provider, the local education agency or school shall provide a copy of all
344 requested school records relating to the eligible student, subject to:

345 (a) Title 53E, Chapter 9, Student Privacy and Data Protection; and

346 (b) Family Educational Rights and Privacy Act, 20 U.S.C. Sec. 1232g.

347 (5) An eligible student who is not enrolled in the public education system is not subject
348 to state statute, state administrative rules, or other state regulations that govern the attendance
349 and education of a student enrolled in the public education system unless otherwise explicitly
350 provided in state statute.

351 Section 7. Section **53F-6-406** is enacted to read:

352 **53F-6-406. Background checks for tax credit granting organization -- Bureau**
353 **responsibilities -- Fees.**

354 (1) As used in this section:

355 (a) "Applicant" means an employee or officer of a tax credit granting organization.

356 (b) "Bureau" means the Bureau of Criminal Identification created in Section [53-10-201](#)
357 within the Department of Public Safety.

358 (c) "Department" means the Department of Public Safety.

359 (d) "Division" means the Criminal Investigations and Technical Services Division
360 created in Section [53-10-103](#).

361 (e) "Personal identifying information" means:

362 (i) current name;

363 (ii) former names;

364 (iii) nicknames;

365 (iv) aliases;

366 (v) date of birth;

- 367 (vi) address;
368 (vii) telephone number;
369 (viii) driver license number or other government-issued identification number;
370 (ix) social security number; and
371 (x) fingerprints.
- 372 (f) "Rap back system" means a system that enables authorized entities to receive
373 ongoing status notifications of any criminal history reported on individuals whose fingerprints
374 are registered in the system.
- 375 (g) "WIN Database" means the Western Identification Network Database that consists
376 of eight western states sharing one electronic fingerprint database.
- 377 (2) The tax credit granting organization shall:
- 378 (a) require an applicant to submit to a criminal background check and ongoing
379 monitoring;
- 380 (b) collect the following from an applicant:
- 381 (i) personal identifying information;
382 (ii) a fee described in Subsection (4); and
383 (iii) consent, on a form specified by the scholarship granting organization, for:
- 384 (A) an initial fingerprint-based background check by the bureau;
385 (B) retention of personal identifying information for ongoing monitoring through
386 registration with the systems described in Subsection (3); and
- 387 (C) disclosure of any criminal history information to the tax credit granting
388 organization;
- 389 (c) submit an applicant's personal identifying information to the bureau for:
- 390 (i) an initial fingerprint-based background check by the bureau; and
391 (ii) ongoing monitoring through registration with the systems described in Subsection
392 (3) if the results of the initial background check do not contain disqualifying criminal history
393 information as determined by the tax credit granting organization;
- 394 (d) identify the appropriate privacy risk mitigation strategy that will be used to ensure
395 that the tax credit granting organization only receives notifications for individuals with whom
396 the tax credit granting organization maintains an authorizing relationship; and
- 397 (e) submit the information to the bureau for ongoing monitoring through registration

398 with the systems described in Subsection (3)(a).

399 (3) The bureau shall:

400 (a) upon request from the tax credit granting organization, register the fingerprints
401 submitted by the tax credit granting organization as part of a background check with the WIN
402 Database rap back system, or any successor system;

403 (b) notify the tax credit granting organization when a new entry is made against an
404 individual whose fingerprints are registered with the WIN database rap back regarding:

405 (i) an alleged offense; or

406 (ii) a conviction, including a plea in abeyance;

407 (c) assist the tax credit granting organization to identify the appropriate privacy risk
408 mitigation strategy that is to be used to ensure that the tax credit granting organization only
409 receives notifications for individuals with whom the authorized entity maintains an authorizing
410 relationship; and

411 (d) collaborate with the tax credit granting organization to provide training to
412 appropriate tax credit granting organization employees on the notification procedures and
413 privacy risk mitigation strategies described in this section.

414 (4) (a) The division shall impose fees set in accordance with Section [63J-1-504](#) for an
415 applicant fingerprint card, name check, and to register fingerprints under this section.

416 (b) Funds generated under this Subsection (4) shall be deposited into the General Fund
417 as a dedicated credit by the department to cover the costs incurred in providing the information.

418 Section 8. Section **53F-6-407** is enacted to read:

419 **53F-6-407. Tax credit certificate issued by tax credit granting organization.**

420 (1) As used in this section, "Qualifying application" means an application for a tax
421 credit certificate that meets the requirements of Subsection (5).

422 (2) A person that seeks to claim a tax credit under Section [59-10-1044](#) shall apply
423 annually to the tax credit granting organization for a tax credit certificate.

424 (3) The person shall apply for a tax credit certificate on a form provided by the tax
425 credit granting organization and approved by the State Tax Commission.

426 (4) The person shall include in the application for a tax credit certificate the
427 information requested by the tax credit organization.

428 (5) (a) Subject to Subsection (6), the tax credit granting organization shall issue a tax

429 credit certificate if the tax credit granting organization determines that the tax credit is
430 requested for an expense incurred by an eligible student for an education expense.

431 (b) The tax credit certificate shall state the amount of the tax credit, which is an
432 amount:

433 (i) equal to the expense incurred for the education expense; and

434 (ii) not to exceed the amount for which an eligible student is eligible for under Section
435 53F-6-402.

436 (c) A person that receives a tax credit certificate in accordance with this section shall
437 retain the tax credit certificate for the same time period that a person is required to keep books
438 and records under Section 59-1-1406.

439 (6) (a) The maximum aggregate amount of tax credit certificates that the tax credit
440 granting organization may issue for a year is \$34,000,000.

441 (b) If the tax credit granting organization receives qualifying applications for tax credit
442 certificates in amounts that exceed the aggregate amount of tax credit certificates that the tax
443 credit granting organization may issue for the year, the tax credit granting organization shall
444 issue the tax credit certificates:

445 (i) in accordance with Section 53F-6-402; and

446 (ii) for the final person to receive a tax credit certificate, in an amount equal to the
447 difference between the maximum aggregate amount described in this Subsection (7) and the
448 aggregate dollar amount of the tax credit certificates that the tax credit granting organization
449 has already issued for the year.

450 (7) The tax credit granting organization shall submit to the State Tax Commission an
451 electronic list that includes:

452 (b) the name and identifying information for each person to which the tax credit
453 granting organization issues a tax credit certificate; and

454 (c) for each person, the amount of the tax credit stated on the tax credit certificate.

455 Section 9. Section **53F-6-408** is enacted to read:

456 **53F-6-408. Reports.**

457 (1) Subject to Subsection (2), and in accordance with Section 53E-1-202.3 and the
458 Family Educational Rights and Privacy Act, 20 U.S.C. Sec. 1232g, a tax credit granting
459 organization shall, beginning in 2024, annually submit a report on the program to the Public

460 Education Appropriations Subcommittee no later than September 1 that includes:

461 (a) the total amount of education expenses for which tax credit certificates were issued
462 and a general characterization of the types of education expenses;

463 (b) administrative costs of the program;

464 (c) the number of tax credit students from each school district;

465 (d) methods used by the tax credit granting organization to determine whether a student
466 is an eligible student;

467 (e) the tax credit granting organization strategy and outreach efforts to reach eligible
468 students whose family income is at or below 200% of the federal poverty level and obstacles to
469 enrolling those eligible students; and

470 (f) any other information requested by the subcommittee.

471 (2) The tax credit granting organization shall include in the report submitted in 2024
472 information on steps the tax credit granting organization has taken and processes adopted to
473 implement the program.

474 (3) In accordance with Section [53E-1-202.3](#) and the Family Educational Rights and
475 Privacy Act, 20 U.S.C. Sec. 1232g, the state auditor shall, beginning in 2024, annually submit a
476 report on the cost-effectiveness of the program to the Public Education Appropriations
477 Subcommittee no later than September 1.

478 Section 10. Section **59-10-1044** is enacted to read:

479 **59-10-1044. Nonrefundable tax credit for education expenses.**

480 (1) A claimant, estate, or trust that receives a tax credit certificate in accordance with
481 Section [53F-6-407](#) may claim a nonrefundable tax credit equal to the amount stated on the tax
482 credit certificate.

483 (2) (a) If the amount of a tax credit listed on the tax credit certificate exceeds a
484 claimant's, estate's, or trust's tax liability under this chapter for a taxable year, the claimant,
485 estate, or trust may carry forward the amount of the tax credit exceeding the liability for a
486 period that does not exceed the next three taxable years.

487 (b) A claimant, estate, or trust may not carry back the amount of the tax credit that
488 exceeds the claimant's, estate's, or trust's tax liability for the taxable year.

489 Section 11. Section **63G-2-305** is amended to read:

490 **63G-2-305. Protected records.**

491 The following records are protected if properly classified by a governmental entity:

492 (1) trade secrets as defined in Section 13-24-2 if the person submitting the trade secret
493 has provided the governmental entity with the information specified in Section 63G-2-309;

494 (2) commercial information or nonindividual financial information obtained from a
495 person if:

496 (a) disclosure of the information could reasonably be expected to result in unfair
497 competitive injury to the person submitting the information or would impair the ability of the
498 governmental entity to obtain necessary information in the future;

499 (b) the person submitting the information has a greater interest in prohibiting access
500 than the public in obtaining access; and

501 (c) the person submitting the information has provided the governmental entity with
502 the information specified in Section 63G-2-309;

503 (3) commercial or financial information acquired or prepared by a governmental entity
504 to the extent that disclosure would lead to financial speculations in currencies, securities, or
505 commodities that will interfere with a planned transaction by the governmental entity or cause
506 substantial financial injury to the governmental entity or state economy;

507 (4) records, the disclosure of which could cause commercial injury to, or confer a
508 competitive advantage upon a potential or actual competitor of, a commercial project entity as
509 defined in Subsection 11-13-103(4);

510 (5) test questions and answers to be used in future license, certification, registration,
511 employment, or academic examinations;

512 (6) records, the disclosure of which would impair governmental procurement
513 proceedings or give an unfair advantage to any person proposing to enter into a contract or
514 agreement with a governmental entity, except, subject to Subsections (1) and (2), that this
515 Subsection (6) does not restrict the right of a person to have access to, after the contract or
516 grant has been awarded and signed by all parties:

517 (a) a bid, proposal, application, or other information submitted to or by a governmental
518 entity in response to:

519 (i) an invitation for bids;

520 (ii) a request for proposals;

521 (iii) a request for quotes;

- 522 (iv) a grant; or
- 523 (v) other similar document; or
- 524 (b) an unsolicited proposal, as defined in Section [63G-6a-712](#);
- 525 (7) information submitted to or by a governmental entity in response to a request for
- 526 information, except, subject to Subsections (1) and (2), that this Subsection (7) does not restrict
- 527 the right of a person to have access to the information, after:
 - 528 (a) a contract directly relating to the subject of the request for information has been
 - 529 awarded and signed by all parties; or
 - 530 (b) (i) a final determination is made not to enter into a contract that relates to the
 - 531 subject of the request for information; and
 - 532 (ii) at least two years have passed after the day on which the request for information is
 - 533 issued;
 - 534 (8) records that would identify real property or the appraisal or estimated value of real
 - 535 or personal property, including intellectual property, under consideration for public acquisition
 - 536 before any rights to the property are acquired unless:
 - 537 (a) public interest in obtaining access to the information is greater than or equal to the
 - 538 governmental entity's need to acquire the property on the best terms possible;
 - 539 (b) the information has already been disclosed to persons not employed by or under a
 - 540 duty of confidentiality to the entity;
 - 541 (c) in the case of records that would identify property, potential sellers of the described
 - 542 property have already learned of the governmental entity's plans to acquire the property;
 - 543 (d) in the case of records that would identify the appraisal or estimated value of
 - 544 property, the potential sellers have already learned of the governmental entity's estimated value
 - 545 of the property; or
 - 546 (e) the property under consideration for public acquisition is a single family residence
 - 547 and the governmental entity seeking to acquire the property has initiated negotiations to acquire
 - 548 the property as required under Section [78B-6-505](#);
 - 549 (9) records prepared in contemplation of sale, exchange, lease, rental, or other
 - 550 compensated transaction of real or personal property including intellectual property, which, if
 - 551 disclosed prior to completion of the transaction, would reveal the appraisal or estimated value
 - 552 of the subject property, unless:

553 (a) the public interest in access is greater than or equal to the interests in restricting
554 access, including the governmental entity's interest in maximizing the financial benefit of the
555 transaction; or

556 (b) when prepared by or on behalf of a governmental entity, appraisals or estimates of
557 the value of the subject property have already been disclosed to persons not employed by or
558 under a duty of confidentiality to the entity;

559 (10) records created or maintained for civil, criminal, or administrative enforcement
560 purposes or audit purposes, or for discipline, licensing, certification, or registration purposes, if
561 release of the records:

562 (a) reasonably could be expected to interfere with investigations undertaken for
563 enforcement, discipline, licensing, certification, or registration purposes;

564 (b) reasonably could be expected to interfere with audits, disciplinary, or enforcement
565 proceedings;

566 (c) would create a danger of depriving a person of a right to a fair trial or impartial
567 hearing;

568 (d) reasonably could be expected to disclose the identity of a source who is not
569 generally known outside of government and, in the case of a record compiled in the course of
570 an investigation, disclose information furnished by a source not generally known outside of
571 government if disclosure would compromise the source; or

572 (e) reasonably could be expected to disclose investigative or audit techniques,
573 procedures, policies, or orders not generally known outside of government if disclosure would
574 interfere with enforcement or audit efforts;

575 (11) records the disclosure of which would jeopardize the life or safety of an
576 individual;

577 (12) records the disclosure of which would jeopardize the security of governmental
578 property, governmental programs, or governmental recordkeeping systems from damage, theft,
579 or other appropriation or use contrary to law or public policy;

580 (13) records that, if disclosed, would jeopardize the security or safety of a correctional
581 facility, or records relating to incarceration, treatment, probation, or parole, that would interfere
582 with the control and supervision of an offender's incarceration, treatment, probation, or parole;

583 (14) records that, if disclosed, would reveal recommendations made to the Board of

584 Pardons and Parole by an employee of or contractor for the Department of Corrections, the
585 Board of Pardons and Parole, or the Department of Human Services that are based on the
586 employee's or contractor's supervision, diagnosis, or treatment of any person within the board's
587 jurisdiction;

588 (15) records and audit workpapers that identify audit, collection, and operational
589 procedures and methods used by the State Tax Commission, if disclosure would interfere with
590 audits or collections;

591 (16) records of a governmental audit agency relating to an ongoing or planned audit
592 until the final audit is released;

593 (17) records that are subject to the attorney client privilege;

594 (18) records prepared for or by an attorney, consultant, surety, indemnitor, insurer,
595 employee, or agent of a governmental entity for, or in anticipation of, litigation or a judicial,
596 quasi-judicial, or administrative proceeding;

597 (19) (a) (i) personal files of a state legislator, including personal correspondence to or
598 from a member of the Legislature; and

599 (ii) notwithstanding Subsection (19)(a)(i), correspondence that gives notice of
600 legislative action or policy may not be classified as protected under this section; and

601 (b) (i) an internal communication that is part of the deliberative process in connection
602 with the preparation of legislation between:

603 (A) members of a legislative body;

604 (B) a member of a legislative body and a member of the legislative body's staff; or

605 (C) members of a legislative body's staff; and

606 (ii) notwithstanding Subsection (19)(b)(i), a communication that gives notice of
607 legislative action or policy may not be classified as protected under this section;

608 (20) (a) records in the custody or control of the Office of Legislative Research and
609 General Counsel, that, if disclosed, would reveal a particular legislator's contemplated
610 legislation or contemplated course of action before the legislator has elected to support the
611 legislation or course of action, or made the legislation or course of action public; and

612 (b) notwithstanding Subsection (20)(a), the form to request legislation submitted to the
613 Office of Legislative Research and General Counsel is a public document unless a legislator
614 asks that the records requesting the legislation be maintained as protected records until such

615 time as the legislator elects to make the legislation or course of action public;

616 (21) research requests from legislators to the Office of Legislative Research and
617 General Counsel or the Office of the Legislative Fiscal Analyst and research findings prepared
618 in response to these requests;

619 (22) drafts, unless otherwise classified as public;

620 (23) records concerning a governmental entity's strategy about:

621 (a) collective bargaining; or
622 (b) imminent or pending litigation;

623 (24) records of investigations of loss occurrences and analyses of loss occurrences that
624 may be covered by the Risk Management Fund, the Employers' Reinsurance Fund, the
625 Uninsured Employers' Fund, or similar divisions in other governmental entities;

626 (25) records, other than personnel evaluations, that contain a personal recommendation
627 concerning an individual if disclosure would constitute a clearly unwarranted invasion of
628 personal privacy, or disclosure is not in the public interest;

629 (26) records that reveal the location of historic, prehistoric, paleontological, or
630 biological resources that if known would jeopardize the security of those resources or of
631 valuable historic, scientific, educational, or cultural information;

632 (27) records of independent state agencies if the disclosure of the records would
633 conflict with the fiduciary obligations of the agency;

634 (28) records of an institution within the state system of higher education defined in
635 Section [53B-1-102](#) regarding tenure evaluations, appointments, applications for admissions,
636 retention decisions, and promotions, which could be properly discussed in a meeting closed in
637 accordance with Title 52, Chapter 4, Open and Public Meetings Act, provided that records of
638 the final decisions about tenure, appointments, retention, promotions, or those students
639 admitted, may not be classified as protected under this section;

640 (29) records of the governor's office, including budget recommendations, legislative
641 proposals, and policy statements, that if disclosed would reveal the governor's contemplated
642 policies or contemplated courses of action before the governor has implemented or rejected
643 those policies or courses of action or made them public;

644 (30) records of the Office of the Legislative Fiscal Analyst relating to budget analysis,
645 revenue estimates, and fiscal notes of proposed legislation before issuance of the final

646 recommendations in these areas;

647 (31) records provided by the United States or by a government entity outside the state
648 that are given to the governmental entity with a requirement that they be managed as protected
649 records if the providing entity certifies that the record would not be subject to public disclosure
650 if retained by it;

651 (32) transcripts, minutes, recordings, or reports of the closed portion of a meeting of a
652 public body except as provided in Section 52-4-206;

653 (33) records that would reveal the contents of settlement negotiations but not including
654 final settlements or empirical data to the extent that they are not otherwise exempt from
655 disclosure;

656 (34) memoranda prepared by staff and used in the decision-making process by an
657 administrative law judge, a member of the Board of Pardons and Parole, or a member of any
658 other body charged by law with performing a quasi-judicial function;

659 (35) records that would reveal negotiations regarding assistance or incentives offered
660 by or requested from a governmental entity for the purpose of encouraging a person to expand
661 or locate a business in Utah, but only if disclosure would result in actual economic harm to the
662 person or place the governmental entity at a competitive disadvantage, but this section may not
663 be used to restrict access to a record evidencing a final contract;

664 (36) materials to which access must be limited for purposes of securing or maintaining
665 the governmental entity's proprietary protection of intellectual property rights including patents,
666 copyrights, and trade secrets;

667 (37) the name of a donor or a prospective donor to a governmental entity, including an
668 institution within the state system of higher education defined in Section 53B-1-102, and other
669 information concerning the donation that could reasonably be expected to reveal the identity of
670 the donor, provided that:

671 (a) the donor requests anonymity in writing;

672 (b) any terms, conditions, restrictions, or privileges relating to the donation may not be
673 classified protected by the governmental entity under this Subsection (37); and

674 (c) except for an institution within the state system of higher education defined in
675 Section 53B-1-102, the governmental unit to which the donation is made is primarily engaged
676 in educational, charitable, or artistic endeavors, and has no regulatory or legislative authority

677 over the donor, a member of the donor's immediate family, or any entity owned or controlled
678 by the donor or the donor's immediate family;

679 (38) accident reports, except as provided in Sections 41-6a-404, 41-12a-202, and
680 73-18-13;

681 (39) a notification of workers' compensation insurance coverage described in Section
682 34A-2-205;

683 (40) (a) the following records of an institution within the state system of higher
684 education defined in Section 53B-1-102, which have been developed, discovered, disclosed to,
685 or received by or on behalf of faculty, staff, employees, or students of the institution:

686 (i) unpublished lecture notes;

687 (ii) unpublished notes, data, and information:

688 (A) relating to research; and

689 (B) of:

690 (I) the institution within the state system of higher education defined in Section
691 53B-1-102; or

692 (II) a sponsor of sponsored research;

693 (iii) unpublished manuscripts;

694 (iv) creative works in process;

695 (v) scholarly correspondence; and

696 (vi) confidential information contained in research proposals;

697 (b) Subsection (40)(a) may not be construed to prohibit disclosure of public
698 information required pursuant to Subsection 53B-16-302(2)(a) or (b); and

699 (c) Subsection (40)(a) may not be construed to affect the ownership of a record;

700 (41) (a) records in the custody or control of the Office of the Legislative Auditor

701 General that would reveal the name of a particular legislator who requests a legislative audit
702 prior to the date that audit is completed and made public; and

703 (b) notwithstanding Subsection (41)(a), a request for a legislative audit submitted to the
704 Office of the Legislative Auditor General is a public document unless the legislator asks that
705 the records in the custody or control of the Office of the Legislative Auditor General that would
706 reveal the name of a particular legislator who requests a legislative audit be maintained as
707 protected records until the audit is completed and made public;

708 (42) records that provide detail as to the location of an explosive, including a map or
709 other document that indicates the location of:

710 (a) a production facility; or

711 (b) a magazine;

712 (43) information:

713 (a) contained in the statewide database of the Division of Aging and Adult Services
714 created by Section 62A-3-311.1; or

715 (b) received or maintained in relation to the Identity Theft Reporting Information
716 System (IRIS) established under Section 67-5-22;

717 (44) information contained in the Licensing Information System described in Title
718 62A, Chapter 4a, Child and Family Services;

719 (45) information regarding National Guard operations or activities in support of the
720 National Guard's federal mission;

721 (46) records provided by any pawn or secondhand business to a law enforcement
722 agency or to the central database in compliance with Title 13, Chapter 32a, Pawnshop and
723 Secondhand Merchandise Transaction Information Act;

724 (47) information regarding food security, risk, and vulnerability assessments performed
725 by the Department of Agriculture and Food;

726 (48) except to the extent that the record is exempt from this chapter pursuant to Section
727 63G-2-106, records related to an emergency plan or program, a copy of which is provided to or
728 prepared or maintained by the Division of Emergency Management, and the disclosure of
729 which would jeopardize:

730 (a) the safety of the general public; or

731 (b) the security of:

732 (i) governmental property;

733 (ii) governmental programs; or

734 (iii) the property of a private person who provides the Division of Emergency
735 Management information;

736 (49) records of the Department of Agriculture and Food that provides for the
737 identification, tracing, or control of livestock diseases, including any program established under
738 Title 4, Chapter 24, Utah Livestock Brand and Anti-Theft Act, or Title 4, Chapter 31, Control

739 of Animal Disease;

740 (50) as provided in Section 26-39-501:

741 (a) information or records held by the Department of Health related to a complaint
742 regarding a child care program or residential child care which the department is unable to
743 substantiate; and

744 (b) information or records related to a complaint received by the Department of Health
745 from an anonymous complainant regarding a child care program or residential child care;

746 (51) unless otherwise classified as public under Section 63G-2-301 and except as
747 provided under Section 41-1a-116, an individual's home address, home telephone number, or
748 personal mobile phone number, if:

749 (a) the individual is required to provide the information in order to comply with a law,
750 ordinance, rule, or order of a government entity; and

751 (b) the subject of the record has a reasonable expectation that this information will be
752 kept confidential due to:

753 (i) the nature of the law, ordinance, rule, or order; and

754 (ii) the individual complying with the law, ordinance, rule, or order;

755 (52) the portion of the following documents that contains a candidate's residential or
756 mailing address, if the candidate provides to the filing officer another address or phone number
757 where the candidate may be contacted:

758 (a) a declaration of candidacy, a nomination petition, or a certificate of nomination,
759 described in Section 20A-9-201, 20A-9-202, 20A-9-203, 20A-9-404, 20A-9-405, 20A-9-408,
760 20A-9-408.5, 20A-9-502, or 20A-9-601;

761 (b) an affidavit of impecuniosity, described in Section 20A-9-201; or

762 (c) a notice of intent to gather signatures for candidacy, described in Section
763 20A-9-408;

764 (53) the name, home address, work addresses, and telephone numbers of an individual
765 that is engaged in, or that provides goods or services for, medical or scientific research that is:

766 (a) conducted within the state system of higher education, as defined in Section
767 53B-1-102; and

768 (b) conducted using animals;

769 (54) in accordance with Section 78A-12-203, any record of the Judicial Performance

770 Evaluation Commission concerning an individual commissioner's vote on whether or not to
771 recommend that the voters retain a judge including information disclosed under Subsection
772 [78A-12-203\(5\)\(e\)](#);

773 (55) information collected and a report prepared by the Judicial Performance
774 Evaluation Commission concerning a judge, unless Section [20A-7-702](#) or Title 78A, Chapter
775 12, Judicial Performance Evaluation Commission Act, requires disclosure of, or makes public,
776 the information or report;

777 (56) records provided or received by the Public Lands Policy Coordinating Office in
778 furtherance of any contract or other agreement made in accordance with Section [63L-11-202](#);

779 (57) information requested by and provided to the 911 Division under Section
780 [63H-7a-302](#);

781 (58) in accordance with Section [73-10-33](#):

782 (a) a management plan for a water conveyance facility in the possession of the Division
783 of Water Resources or the Board of Water Resources; or

784 (b) an outline of an emergency response plan in possession of the state or a county or
785 municipality;

786 (59) the following records in the custody or control of the Office of Inspector General
787 of Medicaid Services, created in Section [63A-13-201](#):

788 (a) records that would disclose information relating to allegations of personal
789 misconduct, gross mismanagement, or illegal activity of a person if the information or
790 allegation cannot be corroborated by the Office of Inspector General of Medicaid Services
791 through other documents or evidence, and the records relating to the allegation are not relied
792 upon by the Office of Inspector General of Medicaid Services in preparing a final investigation
793 report or final audit report;

794 (b) records and audit workpapers to the extent they would disclose the identity of a
795 person who, during the course of an investigation or audit, communicated the existence of any
796 Medicaid fraud, waste, or abuse, or a violation or suspected violation of a law, rule, or
797 regulation adopted under the laws of this state, a political subdivision of the state, or any
798 recognized entity of the United States, if the information was disclosed on the condition that
799 the identity of the person be protected;

800 (c) before the time that an investigation or audit is completed and the final

801 investigation or final audit report is released, records or drafts circulated to a person who is not
802 an employee or head of a governmental entity for the person's response or information;

803 (d) records that would disclose an outline or part of any investigation, audit survey
804 plan, or audit program; or

805 (e) requests for an investigation or audit, if disclosure would risk circumvention of an
806 investigation or audit;

807 (60) records that reveal methods used by the Office of Inspector General of Medicaid
808 Services, the fraud unit, or the Department of Health, to discover Medicaid fraud, waste, or
809 abuse;

810 (61) information provided to the Department of Health or the Division of Occupational
811 and Professional Licensing under Subsections 58-67-304(3) and (4) and Subsections
812 58-68-304(3) and (4);

813 (62) a record described in Section 63G-12-210;

814 (63) captured plate data that is obtained through an automatic license plate reader
815 system used by a governmental entity as authorized in Section 41-6a-2003;

816 (64) any record in the custody of the Utah Office for Victims of Crime relating to a
817 victim, including:

818 (a) a victim's application or request for benefits;

819 (b) a victim's receipt or denial of benefits; and

820 (c) any administrative notes or records made or created for the purpose of, or used to,
821 evaluate or communicate a victim's eligibility for or denial of benefits from the Crime Victim
822 Reparations Fund;

823 (65) an audio or video recording created by a body-worn camera, as that term is
824 defined in Section 77-7a-103, that records sound or images inside a hospital or health care
825 facility as those terms are defined in Section 78B-3-403, inside a clinic of a health care
826 provider, as that term is defined in Section 78B-3-403, or inside a human service program as
827 that term is defined in Section 62A-2-101, except for recordings that:

828 (a) depict the commission of an alleged crime;

829 (b) record any encounter between a law enforcement officer and a person that results in
830 death or bodily injury, or includes an instance when an officer fires a weapon;

831 (c) record any encounter that is the subject of a complaint or a legal proceeding against

832 a law enforcement officer or law enforcement agency;

833 (d) contain an officer involved critical incident as defined in Subsection

834 76-2-408(1)(f); or

835 (e) have been requested for reclassification as a public record by a subject or

836 authorized agent of a subject featured in the recording;

837 (66) a record pertaining to the search process for a president of an institution of higher

838 education described in Section 53B-2-102, except for application materials for a publicly

839 announced finalist;

840 (67) an audio recording that is:

841 (a) produced by an audio recording device that is used in conjunction with a device or

842 piece of equipment designed or intended for resuscitating an individual or for treating an

843 individual with a life-threatening condition;

844 (b) produced during an emergency event when an individual employed to provide law
845 enforcement, fire protection, paramedic, emergency medical, or other first responder service:

846 (i) is responding to an individual needing resuscitation or with a life-threatening

847 condition; and

848 (ii) uses a device or piece of equipment designed or intended for resuscitating an

849 individual or for treating an individual with a life-threatening condition; and

850 (c) intended and used for purposes of training emergency responders how to improve
851 their response to an emergency situation;

852 (68) records submitted by or prepared in relation to an applicant seeking a

853 recommendation by the Research and General Counsel Subcommittee, the Budget

854 Subcommittee, or the Audit Subcommittee, established under Section 36-12-8, for an

855 employment position with the Legislature;

856 (69) work papers as defined in Section 31A-2-204;

857 (70) a record made available to Adult Protective Services or a law enforcement agency

858 under Section 61-1-206;

859 (71) a record submitted to the Insurance Department in accordance with Section

860 31A-37-201;

861 (72) a record described in Section 31A-37-503;

862 (73) any record created by the Division of Occupational and Professional Licensing as

863 a result of Subsection 58-37f-304(5) or 58-37f-702(2)(a)(ii);
864 (74) a record described in Section 72-16-306 that relates to the reporting of an injury
865 involving an amusement ride;
866 (75) except as provided in Subsection 63G-2-305.5(1), the signature of an individual
867 on a political petition, or on a request to withdraw a signature from a political petition,
868 including a petition or request described in the following titles:
869 (a) Title 10, Utah Municipal Code;
870 (b) Title 17, Counties;
871 (c) Title 17B, Limited Purpose Local Government Entities - Local Districts;
872 (d) Title 17D, Limited Purpose Local Government Entities - Other Entities; and
873 (e) Title 20A, Election Code;
874 (76) except as provided in Subsection 63G-2-305.5(2), the signature of an individual in
875 a voter registration record;
876 (77) except as provided in Subsection 63G-2-305.5(3), any signature, other than a
877 signature described in Subsection (75) or (76), in the custody of the lieutenant governor or a
878 local political subdivision collected or held under, or in relation to, Title 20A, Election Code;
879 (78) a Form I-918 Supplement B certification as described in Title 77, Chapter 38, Part
880 5, Victims Guidelines for Prosecutors Act;
881 (79) a record submitted to the Insurance Department under Subsection
882 31A-48-103(1)(b);
883 (80) personal information, as defined in Section 63G-26-102, to the extent disclosure is
884 prohibited under Section 63G-26-103;
885 (81) (a) an image taken of an individual during the process of booking the individual
886 into jail, unless:
887 (i) the individual is convicted of a criminal offense based upon the conduct for which
888 the individual was incarcerated at the time the image was taken;
889 (ii) a law enforcement agency releases or disseminates the image after determining
890 that:
891 (A) the individual is a fugitive or an imminent threat to an individual or to public
892 safety; and
893 (B) releasing or disseminating the image will assist in apprehending the individual or

894 reducing or eliminating the threat; or

895 (iii) a judge orders the release or dissemination of the image based on a finding that the
896 release or dissemination is in furtherance of a legitimate law enforcement interest[-];

897 (82) a record:

898 (a) concerning an interstate claim to the use of waters in the Colorado River system;

899 (b) relating to a judicial proceeding, administrative proceeding, or negotiation with a
900 representative from another state or the federal government as provided in Section

901 [63M-14-205](#); and

902 (c) the disclosure of which would:

903 (i) reveal a legal strategy relating to the state's claim to the use of the water in the
904 Colorado River system;

905 (ii) harm the ability of the Colorado River Authority of Utah or river commissioner to
906 negotiate the best terms and conditions regarding the use of water in the Colorado River
907 system; or

908 (iii) give an advantage to another state or to the federal government in negotiations
909 regarding the use of water in the Colorado River system; [~~and~~]

910 (83) any part of an application described in Section [63N-16-201](#) that the Governor's
911 Office of Economic Opportunity determines is nonpublic, confidential information that if
912 disclosed would result in actual economic harm to the applicant, but this Subsection (83) may
913 not be used to restrict access to a record evidencing a final contract or approval decision[-]; and

914 (84) any part of an application for a tax credit certificate as described in Section
915 [53F-6-402](#) or other information identifying an eligible student as defined in Section [53F-6-401](#).

916 Section 12. **Repealer.**

917 This bill repeals:

918 Section [53F-6-101](#), Title.

919 Section 13. **Appropriation.**

920 The following sums of money are appropriated for the fiscal year beginning July 1,
921 2022, and ending June 30, 2023. These are additions to amounts previously appropriated for
922 fiscal year 2023. Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures
923 Act, the Legislature appropriates the following sums of money from the funds or accounts
924 indicated for the use and support of the government of the state of Utah.

925 ITEM 1

926 To State Board of Education -- Contracted Initiatives and Grants

927 From Education Fund \$2,000,000

928 Schedule of Programs:

929 Education Expense Tax Credit Program \$2,000,000

930 The Legislature intends that the State Board of Education provide to a tax credit

931 granting organization the appropriation under this section for costs associated with

932 administering the Education Expense Tax Credit Program created in Section [53F-6-402](#).