

1 INTERGENERATIONAL POVERTY SOLUTION

2 2023 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Norman K Thurston**

5 Senate Sponsor: Jacob L. Anderegg

7 **LONG TITLE**

8 **General Description:**

9 This bill creates the Education Savings Incentive Program.

10 **Highlighted Provisions:**

11 This bill:

- 12 ▶ defines terms;
- 13 ▶ creates the Education Savings Incentive Program (the program), including:
 - 14 • providing a process for an individual identified by the Department of Workforce
 - 15 Services as experiencing intergenerational poverty to receive a state match of
 - 16 deposits into certain 529 savings accounts;
 - 17 • providing for the sharing of information between the Department of Workforce
 - 18 Services, the Utah Educational Savings Plan, and the State Tax Commission;
 - 19 and
 - 20 • requiring the Department of Workforce Services and the Utah Educational
 - 21 Savings Plan to provide information about the program to the Legislature
 - 22 through the department's annual report; and
 - 23 ▶ sets a termination date for the program but requires legislative review before the
 - 24 termination date to determine whether the Legislature should extend the program.

25 **Money Appropriated in this Bill:**

26 This bill appropriates in fiscal year 2024:

- 27 ▶ to Income Tax Fund Restricted -- Education Savings Incentive Restricted Account,
- 28 as an ongoing appropriation:
 - 29 • from Income Tax Fund, \$870,800;

30 ▶ to Income Tax Fund Restricted -- Education Savings Incentive Restricted Account,
31 as a one-time appropriation:

32 • from Income Tax Fund, \$6,900;

33 ▶ to Department of Workforce Services -- Administration, as an ongoing
34 appropriation:

35 • from Income Tax Fund Restricted -- Education Savings Incentive Restricted
36 Account, \$870,800; and

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

39 • from Income Tax 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 2022, Chapter 447

46 **63I-1-235**, as last amended by Laws of Utah 2022, Chapters 25, 36, 118, and 362

47 **63I-1-253**, as last amended by Laws of Utah 2022, Chapters 10, 30, 31, 172, 173, 194,
48 218, 224, 229, 236, 254, 274, and 414

49 **63I-1-259**, as last amended by Laws of Utah 2022, Chapter 218

50 ENACTS:

51 **35A-9-601**, Utah Code Annotated 1953

52 **35A-9-602**, Utah Code Annotated 1953

53 **35A-9-603**, Utah Code Annotated 1953

54 **35A-9-604**, Utah Code Annotated 1953

55 **35A-9-605**, Utah Code Annotated 1953

56 **35A-9-606**, Utah Code Annotated 1953

57 **53B-8a-301**, Utah Code Annotated 1953

58 [53B-8a-302](#), Utah Code Annotated 1953

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

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

62 Section 1. Section [35A-9-601](#) is enacted to read:

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

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

65 As used in this part:

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

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

69 (b) is managed by the plan.

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

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

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

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

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

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

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

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

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

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

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

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

85 (8) "Minor dependent" means an individual under 19 years old for whom a qualifying

86 individual can claim a tax credit under Section 24, Internal Revenue Code, on the qualifying
87 individual's federal income tax return for the taxable year.

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

89 (10) "Program" means the Education Savings Incentive Program created in Section
90 [35A-9-603](#).

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

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

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

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

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

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

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

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

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

108 (5) Subject to appropriation, the department:

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

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

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

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

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

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

117 (c) The department shall implement the program as early as is practicable, but the
118 department shall begin accepting applications for the program no later than January 1, 2024.

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

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

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

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

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

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

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

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

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

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

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

144 (a) administration of the program; and

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

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

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

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

150 (a) notice of the program;

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

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

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

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

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

159 (iv) sign an information release;

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

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

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

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

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

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

169 (iii) the name of the account owner, the name of the beneficiary, and the account

170 number of any of the qualifying individual's eligible 529 savings accounts;

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

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

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

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

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

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

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

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

183 number of any eligible 529 savings account;

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

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

187 and

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

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

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

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

198 the application requirements described in Subsection (2).

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

200 (i) in a single report; and

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

202 Section [53B-8a-302](#).

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

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

205 Section [53B-8a-302](#).

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

207 (i) in a single report; and

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

209 under Subsection [59-1-403\(4\)\(aa\)](#).

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

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

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

213 (i) is a qualifying individual; and

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

215 (b) An applicant may not appeal the department's determination that the applicant is

216 not a qualifying individual.

217 (c) An applicant may reapply if the department later identifies the applicant as a

218 qualifying individual.

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

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

221 (1) Subject to the other provisions of this section, the department shall transfer money

222 appropriated from the Education Savings Incentive Restricted Account to the plan in the

223 amount of each qualifying individual's match.

224 (2) The department shall send with the transfer described in Subsection (1), for each

225 qualifying individual that is receiving a match:

- 226 (a) the amount of the match for the qualifying individual;
- 227 (b) the qualifying individual's allocation of the match among eligible 529 savings
- 228 accounts; and
- 229 (c) for each eligible 529 savings account into which the qualifying individual allocates
- 230 the match:
 - 231 (i) the name of the qualifying individual who is the account owner;
 - 232 (ii) the name of the beneficiary; and
 - 233 (iii) the account number.

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

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

236 (1) On or before September 1, the plan shall submit to the department the aggregate

237 average balance in eligible 529 savings accounts during the previous calendar year.

238 (2) The department shall include in the annual report required by Section [35A-1-109](#)

239 the following information for the previous calendar year:

- 240 (a) the number of qualifying individuals to whom the department provides notice of the
- 241 program;
- 242 (b) the number of applications for the program;
- 243 (c) the number of applications for the program from qualifying individuals;
- 244 (d) the number of qualifying individuals participating in the program;
- 245 (e) the number of eligible 529 savings accounts that receive a match;
- 246 (f) the total dollar amount provided as a match; and
- 247 (g) the aggregate average balance in eligible 529 savings accounts as reported by the
- 248 plan.

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

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

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

252 As used in this part:

- 253 (1) "529 savings account" means the same as that term is defined in Section

254 [35A-9-601.](#)

255 (2) "Department" means the Department of Workforce Services created in Section
256 [35A-1-103.](#)

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

258 (4) "Qualifying individual" means the same as that term is defined in Section
259 [35A-9-601](#), except that the term is limited to individuals for whom the department sends
260 information in accordance with Subsection [35A-9-604\(3\)](#).

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

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

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

265 (1) the total amount of deposits:

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

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

268 and

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

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

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

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

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

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

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

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

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

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

283 (1) As used in this section:

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

285 (i) the commission administers under:

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

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

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

289 (D) Section 19-6-805;

290 (E) Section 63H-1-205; or

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

292 and

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

295 (b) "Qualifying jurisdiction" means:

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

297 (ii) the military installation development authority created in Section 63H-1-201.

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

300 (i) a tax commissioner;

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

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

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

307 (i) in accordance with judicial order;

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

309 (A) this title; or

310 (B) other law under which persons are required to file returns with the commission;
311 (iii) on behalf of the commission in any action or proceeding to which the commission
312 is a party; or

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

315 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may
316 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
317 pertinent to the action or proceeding.

318 (3) This section does not prohibit:

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

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

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

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

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

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

329 (4) (a) Notwithstanding Subsection (2) and for purposes of administration, the
330 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
331 Rulemaking Act, provide for a reciprocal exchange of information with:

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

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

334 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and
335 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
336 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
337 other written statements with the federal government, any other state, any of the political

338 subdivisions of another state, or any political subdivision of this state, except as limited by
339 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal
340 government grant substantially similar privileges to this state.

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

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

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

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

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

359 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
360 manufacturer and reported to the commission for the previous calendar year under Section
361 59-14-407; and

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

365 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,

366 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited
367 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

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

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

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

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

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

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

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

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

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

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

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

394 under Chapter 10, Individual Income Tax Act.

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

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

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

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

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

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

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

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

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

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

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

422 number.

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

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

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

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

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

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

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

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

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

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

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

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

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

448 (i) requests the information; and

449 (ii) provides the commission with a signed release form from the taxpayer allowing the

450 Driver License Division access to the information.

451 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah
452 Communications Authority, or a division of the Utah Communications Authority, the
453 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and
454 63H-7a-502.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

505 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of

506 Workforce Services, as soon as practicable, whether an individual claimed and is entitled to
507 claim a federal earned income tax credit for the year requested by the Department of Workforce
508 Services if:

509 (i) the Department of Workforce Services requests this information; and
510 (ii) the commission has received the information release described in Section
511 35A-9-604.

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

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

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

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

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

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

523 (ii) is not subject to:

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

525 (B) disqualification from holding public office in accordance with Subsection (6)(b).

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

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

528 **63I-1-235. Repeal dates: Title 35A.**

529 (1) Subsection 35A-1-202(2)(d), related to the Child Care Advisory Committee, is
530 repealed July 1, 2026.

531 (2) Section 35A-3-205, which creates the Child Care Advisory Committee, is repealed
532 July 1, 2026.

533 (3) Subsection 35A-4-312(5)(p), describing information that may be disclosed to the

534 federal Wage and Hour Division, is repealed July 1, 2022.

535 (4) Subsection [35A-4-502](#)(5), which creates the Employment Advisory Council, is
536 repealed July 1, 2032.

537 (5) Title 35A, Chapter 9, Part 6, Education Savings Incentive Program, is repealed July
538 1, 2028.

539 ~~[(5)]~~ (6) Sections [35A-13-301](#) and [35A-13-302](#), which create the Governor's
540 Committee on Employment of People with Disabilities, are repealed July 1, 2023.

541 ~~[(6)]~~ (7) Section [35A-13-303](#), which creates the State Rehabilitation Advisory Council,
542 is repealed July 1, 2024.

543 ~~[(7)]~~ (8) Section [35A-13-404](#), which creates the advisory council for the Division of
544 Services for the Blind and Visually Impaired, is repealed July 1, 2025.

545 ~~[(8)]~~ (9) Sections [35A-13-603](#) and [35A-13-604](#), which create the Interpreter
546 Certification Board, are repealed July 1, 2026.

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

548 **63I-1-253. Repeal dates: Titles 53 through 53G.**

549 (1) Section [53-2a-105](#), which creates the Emergency Management Administration
550 Council, is repealed July 1, 2027.

551 (2) Sections [53-2a-1103](#) and [53-2a-1104](#), which create the Search and Rescue Advisory
552 Board, are repealed July 1, 2027.

553 (3) Section [53-5-703](#), which creates the Concealed Firearm Review Board, is repealed
554 July 1, 2023.

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

557 (5) Section [53B-7-709](#), regarding five-year performance goals for the Utah System of
558 Higher Education is repealed July 1, 2027.

559 (6) Title 53B, Chapter 8a, Part 3, Education Savings Incentive Program, is repealed
560 July 1, 2028.

561 ~~[(6)]~~ (7) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

562 ~~[(7)]~~ (8) Section [53B-17-1203](#), which creates the SafeUT and School Safety
563 Commission, is repealed January 1, 2025.

564 ~~[(8)]~~ (9) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

565 ~~[(9)]~~ (10) Subsection [53C-3-203](#)(4)(b)(vii), which provides for the distribution of
566 money from the Land Exchange Distribution Account to the Geological Survey for test wells
567 and other hydrologic studies in the West Desert, is repealed July 1, 2030.

568 ~~[(10)]~~ (11) Subsection [53E-3-503](#)(5) and (6), which create coordinating councils for
569 youth in custody, are repealed July 1, 2027.

570 ~~[(11)]~~ (12) In relation to a standards review committee, on January 1, 2028:
571 (a) in Subsection [53E-4-202](#)(8), the language "by a standards review committee and the
572 recommendations of a standards review committee established under Section [53E-4-203](#)" is
573 repealed; and

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

575 ~~[(12)]~~ (13) Section [53E-4-402](#), which creates the State Instructional Materials
576 Commission, is repealed July 1, 2027.

577 ~~[(13)]~~ (14) Title 53E, Chapter 6, Part 5, Utah Professional Practices Advisory
578 Commission, is repealed July 1, 2023.

579 ~~[(14)]~~ (15) Section [53F-2-420](#), which creates the Intensive Services Special Education
580 Pilot Program, is repealed July 1, 2024.

581 ~~[(15)]~~ (16) Section [53F-5-203](#) is repealed July 1, 2024.

582 ~~[(16)]~~ (17) Section [53F-5-213](#) is repealed July 1, 2023.

583 ~~[(17)]~~ (18) Section [53F-5-214](#), in relation to a grant for professional learning, is
584 repealed July 1, 2025.

585 ~~[(18)]~~ (19) Section [53F-5-215](#), in relation to an elementary teacher preparation grant, is
586 repealed July 1, 2025.

587 ~~[(19)]~~ (20) Section [53F-5-219](#), which creates the Local ~~[Innovations]~~ Innovations
588 Civics Education Pilot Program, is repealed on July 1, 2025.

589 ~~[(20)]~~ (21) Subsection [53F-9-203](#)(7), which creates the Charter School Revolving

590 Account Committee, is repealed July 1, 2024.

591 [~~(21)~~] (22) Subsections 53G-4-608(2)(b) and (4)(b), related to the Utah Seismic Safety
592 Commission, are repealed January 1, 2025.

593 [~~(22)~~] (23) Subsection 53G-8-211(5), regarding referrals of a minor to court for a class
594 C misdemeanor, is repealed July 1, 2027.

595 [~~(23)~~] (24) Section 53G-9-212, Drinking water quality in schools, is repealed July 1,
596 2027.

597 [~~(24)~~] (25) Title 53G, Chapter 10, Part 6, Education Innovation Program, is repealed
598 July 1, 2027.

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

600 **63I-1-259. Repeal dates: Title 59.**

601 (1) Section 59-1-213.1 is repealed May 9, 2024.

602 (2) Section 59-1-213.2 is repealed May 9, 2024.

603 (3) Subsection 59-1-403(4)(aa), which authorizes the State Tax Commission to inform
604 the Department of Workforce Services whether an individual claimed a federal earned income
605 tax credit, is repealed July 1, 2029.

606 [~~(3)~~] (4) Subsection 59-1-405(1)(g) is repealed May 9, 2024.

607 [~~(4)~~] (5) Subsection 59-1-405(2)(b) is repealed May 9, 2024.

608 [~~(5)~~] (6) Section 59-7-618.1 is repealed July 1, 2029.

609 [~~(6)~~] (7) Section 59-9-102.5 is repealed December 31, 2030.

610 [~~(7)~~] (8) Section 59-10-1033.1 is repealed July 1, 2029.

611 Section 14. **Appropriation.**

612 The following sums of money are appropriated for the fiscal year beginning July 1,
613 2023, and ending June 30, 2024. These are additions to amounts previously appropriated for
614 fiscal year 2024.

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

616 The Legislature authorizes the State Division of Finance to transfer the following
617 amounts between the following funds or accounts as indicated. Expenditures and outlays from

618 funds to which the money is transferred must be authorized by an appropriation.

619 ITEM 1

620 To Income Tax Fund Restricted -- Education Savings Incentive Restricted Account

621 From Income Tax Fund 870,800

622 From Income Tax Fund, One-time 6,900

623 Schedule of Programs:

624 Income Tax Fund Restricted -- Education Savings

625 Incentive Restricted Account 877,700

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

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

630 ITEM 2

631 To Department of Workforce Services -- Administration

632 From Income Tax Fund Restricted -- Education Savings

633 Incentive Restricted Account 870,800

634 Schedule of Programs:

635 Administrative Support 870,800

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

639 ITEM 3

640 To Department of Workforce Services -- Operations and Policy

641 From Income Tax Fund Restricted -- Education Savings

642 Incentive Restricted Account, One-time 6,900

643 Schedule of Programs:

644 Operations and Policy 6,900

645 The Legislature intends that the Department of Workforce Services use this

646 appropriation for system development expenses to administer the Education Savings Incentive
647 Program.

648 Section 15. **Effective date.**

649 This bill takes effect on July 1, 2023.