

CORPORATE DISSOLUTION AMENDMENTS

2024 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Curtis S. Bramble

House Sponsor: A. Cory Maloy

LONG TITLE

Committee Note:

The Business and Labor Interim Committee recommended this bill.

Legislative Vote: 13 voting for 0 voting against 8 absent

General Description:

This bill amends provisions related to the administrative dissolution of corporations and nonprofit corporations.

Highlighted Provisions:

This bill:

▶ provides that the Division of Corporations and Commercial Code (division) may not administratively dissolve a corporation or nonprofit corporation that is in good standing with the State Tax Commission (commission) unless the division makes reasonable attempts to contact the corporation or nonprofit corporation;

▶ requires the commission to:

• certify whether a corporation or nonprofit corporation is in good standing upon request of the division; and

• provide contact information for a corporation or nonprofit corporation that is in good standing with the commission;

▶ requires the division to make reasonable attempts to contact a corporation or nonprofit corporation for at least one year before administratively dissolving the corporation or nonprofit corporation;



- 28 ▶ amends provisions related to the commission's authority to share certain
- 29 information;
- 30 ▶ defines terms; and
- 31 ▶ makes technical and conforming changes.

32 **Money Appropriated in this Bill:**

33 None

34 **Other Special Clauses:**

35 None

36 **Utah Code Sections Affected:**

37 AMENDS:

- 38 **16-6a-1410**, as last amended by Laws of Utah 2008, Chapter 364
- 39 **16-6a-1411**, as last amended by Laws of Utah 2009, Chapter 386
- 40 **16-10a-1420**, as last amended by Laws of Utah 2008, Chapter 364
- 41 **16-10a-1421**, as last amended by Laws of Utah 2009, Chapter 386
- 42 **59-1-403**, as last amended by Laws of Utah 2023, Chapters 21, 52, 86, 259, and 329



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

45 Section 1. Section **16-6a-1410** is amended to read:

46 **16-6a-1410. Grounds for administrative dissolution.**

47 (1) As used in this section, "in good standing with the State Tax Commission" means
48 that a nonprofit corporation:

49 (a) has paid all taxes, fees, and penalties the nonprofit corporation owes to the State
50 Tax Commission; or

51 (b) is current on a payment plan with the State Tax Commission for all taxes, fees, and
52 penalties the corporation owes to the State Tax Commission.

53 (2) The division may commence a proceeding under Section 16-6a-1411 for
54 administrative dissolution of a nonprofit corporation if:

55 ~~[(1)]~~ (a) the nonprofit corporation does not pay when they are due any taxes, fees, or
56 penalties imposed by this chapter or other applicable laws of this state;

57 ~~[(2)]~~ (b) the nonprofit corporation does not deliver its annual report to the division
58 when it is due;

59 ~~[(3)]~~ (c) the nonprofit corporation is without a registered agent; or
60 ~~[(4)]~~ (d) the nonprofit corporation does not give notice to the division that:
61 ~~[(a)]~~ (i) its registered agent has been changed;
62 ~~[(b)]~~ (ii) its registered agent has resigned; or
63 ~~[(c)]~~ (iii) the nonprofit corporation's period of duration stated in its articles of
64 incorporation expires.

65 (3) The division may not administratively dissolve a nonprofit corporation that is in
66 good standing with the State Tax Commission unless the division complies with the
67 requirements of Section 16-6a-1411 to make reasonable attempts to contact the nonprofit
68 corporation.

69 (4) The State Tax Commission shall, upon request of the division, certify whether:

70 (a) a nonprofit corporation is in good standing with the State Tax Commission; or

71 (b) the State Tax Commission has no record of the nonprofit corporation.

72 Section 2. Section **16-6a-1411** is amended to read:

73 **16-6a-1411. Procedure for and effect of administrative dissolution.**

74 (1) (a) If the division determines that one or more grounds exist under Section
75 16-6a-1410 for dissolving a nonprofit corporation, the division shall mail to the nonprofit
76 corporation written notice of the determination, stating the one or more grounds for
77 administrative dissolution.

78 (b) If the State Tax Commission certifies that the nonprofit corporation is in good
79 standing as provided in Subsection 16-6a-1410(4), the State Tax Commission shall provide to
80 the division contact information for the nonprofit corporation as provided in Section 59-1-403.

81 (c) (i) The division shall make reasonable attempts to contact the nonprofit corporation
82 before the division administratively dissolves the nonprofit corporation.

83 (ii) The division's attempt to contact the nonprofit corporation is not reasonable for
84 purposes of this Subsection (1)(c) if the division does not attempt to contact the nonprofit
85 corporation:

86 (A) via the contact information the State Tax Commission provides as described in
87 Subsection (1)(b); or

88 (B) for at least one year from the day on which the division receives the certification
89 described in Section 16-6a-1410.

90 (2) (a) If the nonprofit corporation does not correct each ground for dissolution, or
91 demonstrate to the reasonable satisfaction of the division that each ground determined by the
92 division does not exist, within 60 days after ~~[mailing of the notice]~~ the division's last
93 reasonable attempt to contact the nonprofit corporation contemplated in Subsection (1), the
94 division shall administratively dissolve the nonprofit corporation.

95 (b) If a nonprofit corporation is dissolved under Subsection (2)(a), the division shall
96 mail written notice of the administrative dissolution to the dissolved nonprofit corporation
97 stating the date of dissolution specified in Subsection (2)(d).

98 (c) The division shall mail written notice of the administrative dissolution to:

99 (i) (A) the last registered agent of the dissolved nonprofit corporation; or
100 ~~[(it)]~~ (B) if there is no registered agent of record, at least one officer of the nonprofit
101 corporation~~[-];~~ and

102 (ii) if applicable, an address the State Tax Commission provides as described in
103 Subsection (1).

104 (d) A nonprofit corporation's date of dissolution is five days after the date the division
105 mails written notice of dissolution under Subsection (2)(b).

106 (3) (a) Except as provided in Subsection (3)(b), a nonprofit corporation
107 administratively dissolved continues its corporate existence, but may not carry on any activities
108 except as is appropriate to:

109 (i) wind up and liquidate its affairs under Section 16-6a-1405; and

110 (ii) to give notice to claimants in the manner provided in Sections 16-6a-1406 and
111 16-6a-1407.

112 (b) If the nonprofit corporation is reinstated in accordance with Section 16-6a-1412,
113 business conducted by the nonprofit corporation during a period of administrative dissolution is
114 unaffected by the dissolution.

115 (4) The administrative dissolution of a nonprofit corporation does not terminate the
116 authority of its registered agent.

117 (5) A notice mailed under this section shall be:

118 (a) mailed first class, postage prepaid; and

119 (b) addressed to:

120 (i) the most current mailing address appearing on the records of the division for:

121 ~~(i)~~ (A) the registered agent of the nonprofit corporation, if the notice is required to be
122 mailed to the registered agent; or

123 ~~(ii)~~ (B) the officer of the nonprofit corporation that is mailed the notice if the notice is
124 required to be mailed to an officer of the nonprofit corporation~~[-]; and~~

125 (C) if applicable, an address the State Tax Commission provides as described in
126 Subsection (1).

127 Section 3. Section **16-10a-1420** is amended to read:

128 **16-10a-1420. Grounds for administrative dissolution.**

129 (1) As used in this section, "in good standing with the State Tax Commission" means
130 that a corporation has paid all taxes, fees, and penalties the corporation owes to the State Tax
131 Commission.

132 (2) The division may commence a proceeding under Section 16-10a-1421 for
133 administrative dissolution of a corporation if:

134 ~~(1)~~ (a) the corporation does not pay when they are due any taxes, fees, or penalties
135 imposed by this chapter or other applicable laws of this state;

136 ~~(2)~~ (b) the corporation does not deliver a corporate or annual report to the division
137 when it is due;

138 ~~(3)~~ (c) the corporation is without a registered agent in this state for 30 days or more;

139 ~~(4)~~ (d) the corporation does not give notice to the division within 30 days that its
140 registered agent has been changed or that its registered agent has resigned; or

141 ~~(5)~~ (e) the corporation's period of duration stated in its articles of incorporation
142 expires.

143 (3) The division may not administratively dissolve a corporation if the corporation is in
144 good standing with the State Tax Commission unless the division complies with the
145 requirements of Section 16-10a-4121 to make reasonable attempts to contact the corporation.

146 (4) The State Tax Commission shall, upon request of the division, certify whether:

147 (a) a corporation is in good standing with the State Tax Commission; or

148 (b) the State Tax Commission has no record of the corporation.

149 Section 4. Section **16-10a-1421** is amended to read:

150 **16-10a-1421. Procedure for and effect of administrative dissolution.**

151 (1) (a) If the division determines that one or more grounds exist under Section

152 [16-10a-1420](#) for dissolving a corporation, it shall mail the corporation written notice of:

153 ~~[(a)]~~ (i) the division's determination that one or more grounds exist for dissolving; and

154 ~~[(b)]~~ (ii) the grounds for dissolving the corporation.

155 (b) If the State Tax Commission certifies that the corporation is in good standing as

156 provided in Subsection [16-10a-1420\(3\)](#), the State Tax Commission shall provide to the

157 division contact information for the corporation as provided in Section [59-1-403](#).

158 (c) (i) The division shall make reasonable attempts to contact the corporation before
159 the division administratively dissolves the corporation.

160 (ii) The division's attempt to contact the corporation is not reasonable for purposes of
161 this Subsection (1)(c) if the division does not attempt to contact the corporation:

162 (A) via the contact information the State Tax Commission provides as described in
163 Subsection (1)(b); or

164 (B) for at least one year from the day on which the division receives the certification
165 described in Subsection [16-10a-1420\(3\)](#).

166 (2) (a) If the corporation does not correct each ground for dissolution, or demonstrate
167 to the reasonable satisfaction of the division that each ground does not exist, within 60 days
168 after ~~[mailing the notice provided by]~~ the division's last reasonable attempt to contact the
169 corporation as described in Subsection (1), the division shall administratively dissolve the
170 corporation.

171 (b) If a corporation is dissolved under Subsection (2)(a), the division shall mail written
172 notice of the administrative dissolution to the dissolved corporation, stating the date of
173 dissolution specified in Subsection (2)(d).

174 (c) The division shall mail a copy of the notice of administrative dissolution to:

175 (i) (A) the last registered agent of the dissolved corporation; or

176 ~~[(i)]~~ (B) if there is no registered agent of record, at least one officer of the
177 corporation[-]; and

178 (ii) if applicable, an address the State Tax Commission provides as described in
179 Subsection (1).

180 (d) A corporation's date of dissolution is five days after the date the division mails the
181 written notice of dissolution under Subsection (2)(b).

182 (e) On the date of dissolution, any assumed names filed on behalf of the dissolved

183 corporation under Title 42, Chapter 2, Conducting Business Under Assumed Name, are
184 canceled.

185 (f) Notwithstanding Subsection (2)(e), the name of the corporation that is dissolved and
186 any assumed names filed on its behalf are not available for two years from the date of
187 dissolution for use by any other person:

188 (i) transacting business in this state; or

189 (ii) doing business under an assumed name under Title 42, Chapter 2, Conducting
190 Business Under Assumed Name.

191 (g) Notwithstanding Subsection (2)(e), if the corporation that is dissolved is reinstated
192 in accordance with Section 16-10a-1422, the registration of the name of the corporation and
193 any assumed names filed on its behalf are reinstated back to the date of dissolution.

194 (3) (a) Except as provided in Subsection (3)(b), a corporation administratively
195 dissolved under this section continues its corporate existence, but may not carry on any
196 business except:

197 (i) the business necessary to wind up and liquidate its business and affairs under
198 Section 16-10a-1405; and

199 (ii) to give notice to claimants in the manner provided in Sections 16-10a-1406 and
200 16-10a-1407.

201 (b) If the corporation is reinstated in accordance with Section 16-10a-1422, business
202 conducted by the corporation during a period of administrative dissolution is unaffected by the
203 dissolution.

204 (4) The administrative dissolution of a corporation does not terminate the authority of
205 its registered agent.

206 (5) A notice mailed under this section shall be:

207 (a) mailed first-class, postage prepaid; and

208 (b) addressed to:

209 (i) the most current mailing address appearing on the records of the division for:

210 [(i)] (A) the registered agent of the corporation, if the notice is required to be mailed to
211 the registered agent; or

212 [(ii)] (B) the officer of the corporation that is mailed the notice, if the notice is required
213 to be mailed to an officer of the corporation[-]; and

214 (C) if applicable, an address the State Tax Commission provides as described in
215 Subsection (1).

216 Section 5. Section **59-1-403** is amended to read:

217 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

218 (1) As used in this section:

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

220 (i) the commission administers under:

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

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

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

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

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

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

227 and

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

230 (b) "Qualifying jurisdiction" means:

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

232 (ii) the military installation development authority created in Section [63H-1-201](#); or

233 (iii) the Utah Inland Port Authority created in Section [11-58-201](#).

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

236 (i) a tax commissioner;

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

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

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

243 (i) in accordance with judicial order;

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

- 245 (A) this title; or
- 246 (B) other law under which persons are required to file returns with the commission;
- 247 (iii) on behalf of the commission in any action or proceeding to which the commission
- 248 is a party; or
- 249 (iv) on behalf of any party to any action or proceeding under this title if the report or
- 250 facts shown by the return are directly involved in the action or proceeding.
- 251 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may
- 252 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
- 253 pertinent to the action or proceeding.
- 254 (3) This section does not prohibit:
- 255 (a) a person or that person's duly authorized representative from receiving a copy of
- 256 any return or report filed in connection with that person's own tax;
- 257 (b) the publication of statistics as long as the statistics are classified to prevent the
- 258 identification of particular reports or returns; and
- 259 (c) the inspection by the attorney general or other legal representative of the state of the
- 260 report or return of any taxpayer:
- 261 (i) who brings action to set aside or review a tax based on the report or return;
- 262 (ii) against whom an action or proceeding is contemplated or has been instituted under
- 263 this title; or
- 264 (iii) against whom the state has an unsatisfied money judgment.
- 265 (4) (a) Notwithstanding Subsection (2) and for purposes of administration, the
- 266 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
- 267 Rulemaking Act, provide for a reciprocal exchange of information with:
- 268 (i) the United States Internal Revenue Service; or
- 269 (ii) the revenue service of any other state.
- 270 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and
- 271 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
- 272 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
- 273 other written statements with the federal government, any other state, any of the political
- 274 subdivisions of another state, or any political subdivision of this state, except as limited by
- 275 Sections [59-12-209](#) and [59-12-210](#), if the political subdivision, other state, or the federal

276 government grant substantially similar privileges to this state.

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

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

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

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

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

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

295 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
296 manufacturer and reported to the commission for the previous calendar year under Section
297 59-14-407; and

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

336 (B) "Income tax information" means information gained by the commission that is
337 required to be attached to or included in a return filed with the commission under Chapter 7,

338 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

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

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

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

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

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

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

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

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

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

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

364 (v) (A) A person may not request tax information from the GO Utah office under Title
365 63G, Chapter 2, Government Records Access and Management Act, or this section, if the GO
366 Utah office received the tax information from the commission in accordance with this
367 Subsection (4)(n).

368 (B) The GO Utah office may not provide to a person that requests tax information in

369 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax information the
370 GO Utah office provides in accordance with Subsection (4)(n)(iv).

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

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

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

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

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

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

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

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

384 (i) requests the information; and

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

387 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah
388 Communications Authority, or a division of the Utah Communications Authority, the
389 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and
390 [63H-7a-502](#).

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

395 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under
396 Sections [26B-3-106](#) and [26B-3-903](#), the commission shall provide an eligibility worker with
397 the Department of Health and Human Services or its designee with the adjusted gross income
398 of an individual if:

399 (i) an eligibility worker with the Department of Health and Human Services or its

400 designee requests the information from the commission; and

401 (ii) the eligibility worker has complied with the identity verification and consent
402 provisions of Sections [26B-3-106](#) and [26B-3-903](#).

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

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

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

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

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

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

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

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

431 the qualifying jurisdiction intends to use the information.

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

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

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

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

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

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

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

447 (ii) the commission has received the information release described in Section
448 [35A-9-604](#).

449 (bb) (i) As used in this Subsection (4)(bb), "unclaimed property administrator" means
450 the administrator or the administrator's agent, as those terms are defined in Section [67-4a-102](#).

451 (ii) (A) Notwithstanding Subsection (2), upon request from the unclaimed property
452 administrator and to the extent allowed under federal law, the commission shall provide the
453 unclaimed property administrator the name, address, telephone number, county of residence,
454 and social security number or federal employer identification number on any return filed under
455 Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

456 (B) The unclaimed property administrator may use the information described in
457 Subsection (4)(aa)(ii)(A) only for the purpose of returning unclaimed property to the property's
458 owner in accordance with Title 67, Chapter 4a, Revised Uniform Unclaimed Property Act.

459 (iii) The unclaimed property administrator is subject to the confidentiality provisions of
460 this section with respect to any information the unclaimed property administrator receives
461 under this Subsection (4)(aa).

462 (cc) Notwithstanding Subsection (2), upon request of the Division of Corporations and
463 Commercial Code as described in Section 16-6a-1410 or 16-10a-1420, if the commission
464 certifies that a nonprofit corporation or corporation is in good standing with the commission,
465 the commission shall provide to the Division of Corporations and Commercial Code contact
466 information for the nonprofit corporation or corporation.

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

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

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

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

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

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

478 (ii) is not subject to:

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

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

481 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the
482 Office of the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative
483 Organization, an individual described in Subsection (2):

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

485 (ii) is not subject to:

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

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

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

489 Section 6. **Effective date.**

490 This bill takes effect on May 1, 2024.