

SB0014S01 compared with SB0014

~~{deleted text}~~ shows text that was in SB0014 but was deleted in SB0014S01.

inserted text shows text that was not in SB0014 but was inserted into SB0014S01.

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Senator Curtis S. Bramble proposes the following substitute bill:

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;

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- ▶ 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; and
 - revoke the administrative dissolution if the administrative dissolution occurred before the effective date of this bill and violates the provisions of this bill;
- ▶ 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;
- ▶ amends provisions related to the commission's authority to share certain information;
 - ▶ expands the time period in which a corporation or nonprofit corporation may apply for reinstatement;
 - ▶ allows for a retroactive time period in which a corporation or nonprofit corporation that was previously administratively dissolved may apply for reinstatement;
 - ▶ allows a corporation or nonprofit corporation to maintain the corporation's or nonprofit corporation's corporate and assumed names for five years after administrative dissolution;
- ▶ defines terms; and
- ▶ makes technical and conforming changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:

16-6a-1410, as last amended by Laws of Utah 2008, Chapter 364

16-6a-1411, as last amended by Laws of Utah 2009, Chapter 386

16-6a-1412, as last amended by Laws of Utah 2023, Chapter 191

16-10a-1420, as last amended by Laws of Utah 2008, Chapter 364

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16-10a-1421, as last amended by Laws of Utah 2009, Chapter 386

16-10a-1422, as last amended by Laws of Utah 2023, Chapter 191

59-1-403, as last amended by Laws of Utah 2023, Chapters 21, 52, 86, 259, and 329

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

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

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

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

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

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

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

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

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

~~(3)~~ (c) the nonprofit corporation is without a registered agent; or

~~(4)~~ (d) the nonprofit corporation does not give notice to the division that:

~~(a)~~ (i) its registered agent has been changed;

~~(b)~~ (ii) its registered agent has resigned; or

~~(c)~~ (iii) the nonprofit corporation's period of duration stated in its articles of incorporation expires.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) mailed first class, postage prepaid; and

(b) addressed to:

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

(+) (A) the registered agent of the nonprofit corporation, if the notice is required to be mailed to the registered agent; or

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

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

Section 3. Section 16-6a-1412 is amended to read:

16-6a-1412. Reinstatement following administrative dissolution -- Reinstatement after voluntary dissolution.

(1) A nonprofit corporation administratively dissolved under Section 16-6a-1411 may apply to the division for reinstatement within [two] five years after the effective date of dissolution by delivering to the division for filing an application for reinstatement that:

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(a) states:

(i) the effective date of the nonprofit corporation's administrative dissolution and the nonprofit corporation's corporate name on the effective date of dissolution;

(ii) that the ground or grounds for dissolution:

(A) did not exist; or

(B) have been eliminated;

(iii) the corporate name under which the nonprofit corporation is being reinstated;

(iv) the corporate name that satisfies the requirements of Section 16-6a-401;

(v) that the nonprofit corporation has paid all fees or penalties imposed under this chapter or other applicable state law;

(vi) that the nonprofit corporation:

(A) has paid any taxes, fees, or penalties owed to the State Tax Commission; or

(B) is current on a payment plan with the State Tax Commission for any taxes, fees, or penalties owed to the State Tax Commission;

(vii) the address of the nonprofit corporation's registered office;

(viii) the name of the nonprofit corporation's registered agent at the office stated in

~~Subsection (1)(f);~~ Subsection (1)(a)(vii);

(ix) the federal employer identification number of the nonprofit corporation; and

(x) any additional information the division determines is necessary or appropriate; and

(b) ~~+~~

includes the written consent to appointment by the designated registered agent.

(2) A nonprofit corporation administratively dissolved on or after May 1, 2019, and before May 1, 2024, may apply to the division for reinstatement within five years after the effective date of the dissolution by delivering to the division for filing an application for reinstatement that satisfies the requirements of Subsections (1)(a)(i), (1)(a)(iii) through (x), and (1)(b).

~~(2)~~ (3) (a) After receiving a nonprofit corporation's application for reinstatement, the division shall:

(i) provide the State Tax Commission with the nonprofit corporation's federal employer identification number; and

(ii) request that the State Tax Commission certify that the nonprofit corporation is in

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good standing.

(b) The State Tax Commission shall certify that a nonprofit corporation is in good standing if the nonprofit corporation:

(i) has paid all taxes, fees, and penalties the nonprofit corporation owed to the State Tax Commission; or

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

(c) If a nonprofit corporation is not in good standing as described in ~~Subsection (2)(b)~~ Subsection (3)(b), the State Tax Commission shall:

(i) notify the division, stating that the nonprofit corporation is not in good standing; and

(ii) notify the nonprofit corporation, explaining in detail why the nonprofit corporation is not in good standing.

~~(3)~~ (4) (a) The division shall revoke the administrative dissolution if:

(i) the division determines that the application for reinstatement contains the information required under ~~Subsection (1)~~ Subsection (1) or (2);

(ii) the division determines that the information in the application is correct; and

(iii) the State Tax Commission certifies that the nonprofit corporation is in good standing as described in ~~Subsection (2)(b)~~ Subsection (3)(b).

(b) The division shall mail written notice of the revocation to the nonprofit corporation in the manner provided in Subsection 16-6a-1411(5) stating the effective date of the dissolution.

~~(4)~~ (5) When the reinstatement is effective:

(a) the reinstatement relates back to and takes effect as of the effective date of the administrative dissolution;

(b) the nonprofit corporation may carry on the nonprofit corporation's activities, under the name ~~stated pursuant to Subsection (1)(a)(iii)~~ provided in the application for reinstatement, as if the administrative dissolution had never occurred; and

(c) an act of the nonprofit corporation during the period of dissolution is effective and enforceable as if the administrative dissolution had never occurred.

~~(5)~~ (6) (a) The division may make rules for the reinstatement of a nonprofit

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corporation voluntarily dissolved.

(b) The rules made under ~~Subsection (5)(a)~~ Subsection (6)(a) shall be substantially similar to the requirements of this section for reinstatement of a nonprofit corporation that is administratively dissolved.

(7) During the five-year period described in Subsections (1) and (2), the nonprofit corporation retains the nonprofit corporation's corporate name and assumed name, as described in Section 42-2-6.6.

Section ~~{3}~~4. Section **16-10a-1420** is amended to read:

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

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

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

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

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

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

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

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

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

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

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

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

Section ~~{4}~~5. Section **16-10a-1421** is amended to read:

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

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(1) (a) If the division determines that one or more grounds exist under Section 16-10a-1420 for dissolving a corporation, it shall mail the corporation written notice of:

- ~~[(a)]~~ (i) the division's determination that one or more grounds exist for dissolving; and
- ~~[(b)]~~ (ii) the grounds for dissolving the corporation.

(b) If the State Tax Commission certifies that the corporation is in good standing as provided in Subsection 16-10a-1420(3), the State Tax Commission shall provide to the division contact information for the corporation as provided in Section 59-1-403.

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

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

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

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

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

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

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

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

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

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

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

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(e) On the date of dissolution, any assumed names filed on behalf of the dissolved corporation under Title 42, Chapter 2, Conducting Business Under Assumed Name, are canceled.

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

(i) transacting business in this state; or

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

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

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

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

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

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

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

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

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

(b) addressed to:

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

(+) (A) the registered agent of the corporation, if the notice is required to be mailed to the registered agent; or

(+) (B) the officer of the corporation that is mailed the notice, if the notice is required

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to be mailed to an officer of the corporation[-]; and

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

Section 6. Section 16-10a-1422 is amended to read:

16-10a-1422. Reinstatement following dissolution.

(1) A corporation dissolved under Section 16-10a-1403 or 16-10a-1421 may apply to the division for reinstatement within ~~two~~ five years after the effective date of dissolution by delivering to the division for filing an application for reinstatement that:

(a) states:

(i) the effective date of the corporation's dissolution;

(ii) the corporation's corporate name as of the effective date of dissolution;

(iii) that the grounds for dissolution either did not exist or have been eliminated;

(iv) the corporate name under which the corporation is being reinstated;

(v) that the name stated in Subsection (1)(a)(iv) satisfies the requirements of Section 16-10a-401;

(vi) that the corporation has paid all fees or penalties imposed under this chapter or other applicable state law;

(vii) that the corporation:

(A) has paid any taxes, fees, or penalties owed to the State Tax Commission; or

(B) is current on a payment plan with the State Tax Commission for any taxes, fees, or penalties owed to the State Tax Commission;

(viii) the address of the corporation's registered office in this state;

(ix) the name of the corporation's registered agent at the office stated in Subsection (1)(a)(viii);

(x) the federal employer identification number of the corporation; and

(xi) any additional information the division determines to be necessary or appropriate;

and

(b) ~~{ }~~

includes the written consent to appointment by the designated registered agent.

(2) A corporation administratively dissolved on or after May 1, 2019, and before May 1, 2024, may apply to the division for reinstatement within five years after the effective date of

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the dissolution by delivering to the division for filing an application for reinstatement that satisfies the requirements of Subsections (1)(a)(i), (1)(a)(ii), (1)(a)(iv) through (xi), and (1)(b).

~~[(2)]~~ (3) (a) After receiving a corporation's application for reinstatement, the division shall:

(i) provide the State Tax Commission with the corporation's federal employer identification number; and

(ii) request that the State Tax Commission certify that the corporation is in good standing.

(b) The State Tax Commission shall certify that a corporation is in good standing if the corporation:

(i) has paid all taxes, fees, and penalties the corporation owed to the State Tax Commission; or

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

(c) If a corporation is not in good standing as described in ~~[Subsection (2)(b)]~~ Subsection (3)(b), the State Tax Commission shall:

(i) notify the division, stating that the corporation is not in good standing; and

(ii) notify the corporation, explaining in detail why the corporation is not in good standing.

~~[(3)]~~

~~—~~ (4) (a) The division shall revoke the administrative dissolution if:

(i) the division determines that the application for reinstatement contains the information required under ~~[Subsection (1)]~~ Subsection (1) or (2);

(ii) the division determines that the information in the application is correct; and

(iii) the State Tax Commission certifies that the corporation is in good standing as described in ~~[Subsection (2)(b)]~~ Subsection (3)(b).

(b) The division shall mail to the corporation in the manner provided in Subsection 16-10a-1421(5) written notice of:

(i) the revocation; and

(ii) the effective date of the revocation.

~~[(4)]~~ (5) (a) When the reinstatement is effective, the reinstatement relates back to the

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effective date of the administrative dissolution.

(b) Upon reinstatement:

(i) an act of the corporation during the period of dissolution is effective and enforceable as if the administrative dissolution had never occurred; and

(ii) the corporation may carry on the corporation's business, under the name stated pursuant to Subsection (1)(a)(iv) provided in the application for reinstatement, as if the administrative dissolution had never occurred.

(6) During the five-year period described in Subsections (1) and (2), the corporation retains the corporation's corporate name and assumed name, as described in Section 42-2-6.6.

Section ~~57~~7. Section **59-1-403** is amended to read:

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

(1) As used in this section:

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

(i) the commission administers under:

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

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

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

(D) Section 19-6-805;

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

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

and

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

(b) "Qualifying jurisdiction" means:

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

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

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

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

(i) a tax commissioner;

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

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

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

(i) in accordance with judicial order;

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

(A) this title; or

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

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

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

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

(3) This section does not prohibit:

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

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

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

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

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

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

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

(i) the United States Internal Revenue Service; or

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(ii) the revenue service of any other state.

(b) Notwithstanding Subsection (2) and for all taxes except individual income tax and corporate franchise tax, the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and other written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, except as limited by Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal government grant substantially similar privileges to this state.

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

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

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

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

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

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

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

(ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer for which a tax refund was granted during the previous calendar year under

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Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(D) a document filed with the commission; or

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

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

(i) requests the information; and

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

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

(r) Notwithstanding Subsection (2), the commission shall provide to the Utah Educational Savings Plan information related to a resident or nonresident individual's

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contribution to a Utah Educational Savings Plan account as designated on the resident or nonresident's individual income tax return as provided under Section 59-10-1313.

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

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

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

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

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

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

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

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

(y) (i) Notwithstanding Subsection (2), the commission shall provide to each qualifying jurisdiction the collection data necessary to verify the revenue collected by the commission for

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a distributed tax, fee, or charge collected within the qualifying jurisdiction.

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

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

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

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

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

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

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

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

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

(ii) the commission has received the information release described in Section 35A-9-604.

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

(ii) (A) Notwithstanding Subsection (2), upon request from the unclaimed property administrator and to the extent allowed under federal law, the commission shall provide the unclaimed property administrator the name, address, telephone number, county of residence, and social security number or federal employer identification number on any return filed under

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Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

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

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

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

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

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

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

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

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

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

(ii) is not subject to:

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

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

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

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

(ii) is not subject to:

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- (A) dismissal from office in accordance with Subsection (6)(b); or
- (B) disqualification from holding public office in accordance with Subsection (6)(b).
- (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.

Section ~~6~~8. **Effective date.**

This bill takes effect on May 1, 2024.