

1 **INTERGENERATIONAL POVERTY SOLUTION**

2 2020 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Norman K. Thurston**

5 Senate Sponsor: \_\_\_\_\_

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7 **LONG TITLE**

8 **Committee Note:**

9 The Economic Development and Workforce Services Interim Committee recommended  
10 this bill.

11 Legislative Vote: 11 voting for 0 voting against 5 absent

12 **General Description:**

13 This bill creates the Earned Income and Education Savings Incentive Program.

14 **Highlighted Provisions:**

15 This bill:

- 16 ▶ defines terms;
- 17 ▶ creates the Earned Income and Education Savings Incentive Program (the program),

18 including:

- 19 • providing a process for an individual identified by the Department of Workforce  
20 Services as experiencing intergenerational poverty to receive a state match of  
21 deposits into certain 529 savings accounts;

- 22 • providing for the sharing of information between the Department of Workforce  
23 Services, the Utah Educational Savings Plan, and the State Tax Commission;  
24 and

- 25 • requiring the Department of Workforce Services and the Utah Educational  
26 Savings Plan to provide information about the program to the Legislature; and

- 27 ▶ sets a termination date for the program but requires legislative review before the



28 termination date to determine whether the Legislature should extend the program.

29 **Money Appropriated in this Bill:**

30 None

31 **Other Special Clauses:**

32 This bill provides a special effective date.

33 **Utah Code Sections Affected:**

34 AMENDS:

35 **59-1-403**, as last amended by Laws of Utah 2019, Chapter 61

36 **63I-1-235**, as last amended by Laws of Utah 2019, Chapters 89 and 246

37 **63I-1-253**, as last amended by Laws of Utah 2019, Chapters 90, 136, 166, 173, 246,

38 325, 344 and last amended by Coordination Clause, Laws of Utah 2019, Chapter

39 246

40 **63I-1-259**, as last amended by Laws of Utah 2019, Chapters 29 and 479

41 ENACTS:

42 **35A-9-601**, Utah Code Annotated 1953

43 **35A-9-602**, Utah Code Annotated 1953

44 **35A-9-603**, Utah Code Annotated 1953

45 **35A-9-604**, Utah Code Annotated 1953

46 **35A-9-605**, Utah Code Annotated 1953

47 **35A-9-606**, Utah Code Annotated 1953

48 **53B-8a-301**, Utah Code Annotated 1953

49 **53B-8a-302**, Utah Code Annotated 1953

50 **53B-8a-303**, Utah Code Annotated 1953

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

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

54 **Part 6. Earned Income and Education Savings Incentive Program**

55 **35A-9-601. Definitions.**

56 As used in this part:

57 (1) "529 savings account" means a tax-advantaged method of saving for higher

58 education costs that:

- 59 (a) meets the requirements of Section 529, Internal Revenue Code; and  
60 (b) is managed by the plan.  
61 (2) "Beneficiary" means the individual designated:  
62 (a) in a 529 savings account agreement between a person, an estate, or a trust and the  
63 plan; and  
64 (b) to benefit from the amount saved in a 529 savings account.  
65 (3) "Commission" means the State Tax Commission.  
66 (4) "Deposit" means the payment of money from a source other than a match.  
67 (5) "Eligible 529 savings account" means a 529 savings account for which:  
68 (a) a qualifying individual is the account owner; and  
69 (b) a qualifying individual or a minor dependent of a qualifying individual is a  
70 beneficiary.  
71 (6) "Federal earned income tax credit" means the federal earned income tax credit:  
72 (a) described in Section 32, Internal Revenue Code; and  
73 (b) that a qualifying individual claims and is eligible to claim on the federal income tax  
74 return for the taxable year.  
75 (7) "Higher education costs" means qualified higher education expenses as defined in  
76 Section 529, Internal Revenue Code.  
77 (8) "Match" means the monetary amount described in Subsection 35A-9-603(2).  
78 (9) "Minor dependent" means an individual under the age of 19 for whom a qualifying  
79 individual can claim a tax credit under Section 24, Internal Revenue Code, on the qualifying  
80 individual's federal income tax return for the taxable year.  
81 (10) "Plan" means the Utah Educational Savings Plan created in Section 53B-8a-103.  
82 (11) "Program" means the Earned Income and Education Savings Incentive Program  
83 created in Section 35A-9-603.  
84 (12) "Qualifying individual" means an individual who the department identifies as  
85 experiencing intergenerational poverty and who has not been disqualified from participating in  
86 the program for overclaiming a match in a previous year.  
87 Section 2. Section **35A-9-602** is enacted to read:  
88 **35A-9-602. Earned Income and Education Savings Incentive Restricted Account.**  
89 (1) There is created a restricted account within the General Fund to be known as the

90 Earned Income and Education Savings Incentive Restricted Account.

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

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

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

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

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

101 (5) Subject to appropriation, the department:

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

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

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

106 **35A-9-603. Earned Income and Education Savings Incentive Program.**

107 (1) (a) There is created the Earned Income and Education Savings Incentive Program to  
108 provide an annual monetary match to eligible 529 savings accounts.

109 (b) The department shall implement the program as early as is practicable, but the  
110 department shall begin accepting applications for the program no later than January 1, 2021.

111 (2) (a) For each qualifying individual that meets the requirements of Subsection (3), the  
112 state shall match, during a calendar year, the amount of a deposit into one or more of the  
113 qualifying individual's eligible 529 savings accounts up to the lesser of:

114 (i) 10% of the amount that the qualifying individual claims and is entitled to claim as a  
115 federal earned income tax credit for the previous taxable year; and

116 (ii) \$300.

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

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

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

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

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

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

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

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

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

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

139 (a) administration of the program;

140 (b) after consulting with the plan, additional information to request in the application  
141 for the program; and

142 (c) sanctions for mistakes or errors in reporting the amount of a federal earned income  
143 tax credit that result in an overpayment of a match, which may include:

144 (i) for good faith errors:

145 (A) a request for reimbursement; or

146 (B) other reconciliation of funds; and

147 (ii) for errors that are not made in good faith:

148 (A) a request for reimbursement; or

149 (B) disqualification from participation in the program.

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

151 **35A-9-604. Application for program.**

- 152 (1) The department shall provide to each qualifying individual:  
153 (a) notice of the program;  
154 (b) information about the benefits of participating in the program;  
155 (c) information explaining that participation in the program requires that the qualifying  
156 individual:  
157 (i) apply for the program in accordance with this section;  
158 (ii) be eligible for and claim a federal earned income tax credit for the taxable year  
159 before the year in which the qualifying individual applies for the program;  
160 (iii) own one or more eligible 529 savings accounts into which a deposit is made  
161 during the same year for which the qualifying individual applies for the program; and  
162 (iv) sign an information release;  
163 (d) information about how to claim a federal earned income tax credit;  
164 (e) information about how to open an eligible 529 savings account; and  
165 (f) information about how to apply for the program.  
166 (2) (a) To participate in the program, a qualifying individual shall complete annually an  
167 online application that includes:  
168 (i) a means for a qualifying individual to sign the information release described in  
169 Subsection (2)(b);  
170 (ii) the amount of the federal earned income tax credit that the qualifying individual  
171 was eligible for and claimed for the previous taxable year;  
172 (iii) the name of the account owner, the name of the beneficiary, and the account  
173 number of any of the qualifying individual's eligible 529 savings accounts;  
174 (iv) the amount of deposit into one or more of the qualifying individual's eligible 529  
175 savings accounts during the calendar year in which the application is made;  
176 (v) the allocation of the match among the qualifying individual's eligible 529 savings  
177 accounts; and  
178 (vi) any other information required by the department, the plan, or the commission to  
179 administer the program.  
180 (b) The department, the plan, and the commission shall develop an information release  
181 that directs and allows:  
182 (i) the department to report to the plan:

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

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

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

216 (i) is a qualifying individual; and

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

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

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

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

223 **35A-9-605. Payment of match.**

224 (1) Subject to the other provisions of this section, the department shall transfer from  
225 the Earned Income and Education Savings Incentive Restricted Account to the plan the amount  
226 of each qualifying individual's match.

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

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

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

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

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

235 (ii) the name of the beneficiary; and

236 (iii) the account number.

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

238 **35A-9-606. Reporting to the Legislature.**

239 (1) On or before October 1, the department and the plan shall report electronically to  
240 the Economic Development and Workforce Services Interim Committee and the Social  
241 Services Appropriations Subcommittee.

242 (2) The department's report shall include for the previous fiscal year:

243 (a) the number of qualifying individuals to whom the department provides notice of the  
244 program;



- 245 (b) the number of applications for the program;
- 246 (c) the number of applications for the program from qualifying individuals;
- 247 (d) the number of qualifying individuals participating in the program;
- 248 (e) the number of eligible 529 savings accounts that receive a match; and
- 249 (f) the total dollar amount provided as a match.
- 250 (3) The plan's report shall include the aggregate average balance in eligible 529 savings
- 251 accounts.

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

253 **Part 3. Earned Income and Education Savings Incentive Program**

254 **53B-8a-301. Definitions.**

255 As used in this part:

- 256 (1) "529 savings account" means the same as that term is defined in Section
- 257 [35A-9-601](#).
- 258 (2) "Department" means the Department of Workforce Services, created in Section
- 259 [35A-1-103](#).
- 260 (3) "Match" means the same as that term is defined in Section [35A-9-601](#).
- 261 (4) "Qualifying individual" means the same as that term is defined in Section
- 262 [35A-9-601](#), except that the term is limited to individuals for whom the department sends
- 263 information in accordance with Subsection [35A-9-604](#)(3).

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

265 **53B-8a-302. Report of information to Department of Workforce Services.**

266 Within 30 days of receiving the report described in Subsection [35A-9-604](#)(3), the plan

267 shall provide an electronic report to the department that lists the:

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

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

276 **53B-8a-303. Deposit of match.**

277 (1) The plan shall deposit a match from the Earned Income and Education Savings  
278 Incentive Restricted Account, created in Section 35A-9-602, into a 529 savings account in  
279 accordance with the provisions of Section 35A-9-605.

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

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

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

285 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

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

288 (i) a tax commissioner;

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

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

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

295 (i) in accordance with judicial order;

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

297 (A) this title; or

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

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

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

303 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may  
304 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically  
305 pertinent to the action or proceeding.

306 (2) This section does not prohibit:

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

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

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

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

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

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

317 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the  
318 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative  
319 Rulemaking Act, provide for a reciprocal exchange of information with:

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

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

322 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
323 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,  
324 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and  
325 other written statements with the federal government, any other state, any of the political  
326 subdivisions of another state, or any political subdivision of this state, except as limited by  
327 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal  
328 government grant substantially similar privileges to this state.

329 (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and  
330 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,  
331 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the  
332 identity and other information of taxpayers who have failed to file tax returns or to pay any tax  
333 due.

334 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the  
335 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as  
336 requested by the director of the Division of Environmental Response and Remediation, any  
337 records, returns, or other information filed with the commission under Chapter 13, Motor and

338 Special Fuel Tax Act, or Section 19-6-410.5 regarding the environmental assurance program  
339 participation fee.

340 (e) Notwithstanding Subsection (1), at the request of any person the commission shall  
341 provide that person sales and purchase volume data reported to the commission on a report,  
342 return, or other information filed with the commission under:

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

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

345 (f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer,  
346 as defined in Section 59-22-202, the commission shall report to the manufacturer:

347 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
348 manufacturer and reported to the commission for the previous calendar year under Section  
349 59-14-407; and

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

353 (g) Notwithstanding Subsection (1), the commission shall notify manufacturers,  
354 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited  
355 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

356 (h) Notwithstanding Subsection (1), the commission may:

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

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

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

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

363 (i) Notwithstanding Subsection (1), the commission shall, at the request of a committee  
364 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of  
365 Management and Budget, provide to the committee or office the total amount of revenues  
366 collected by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the  
367 time period specified by the committee or office.

368 (j) Notwithstanding Subsection (1), the commission shall make the directory required

369 by Section 59-14-603 available for public inspection.

370 (k) Notwithstanding Subsection (1), the commission may share information with  
371 federal, state, or local agencies as provided in Subsection 59-14-606(3).

372 (l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of  
373 Recovery Services within the Department of Human Services any relevant information  
374 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer  
375 who has become obligated to the Office of Recovery Services.

376 (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of  
377 Recovery Services to any other state's child support collection agency involved in enforcing  
378 that support obligation.

379 (m) (i) Notwithstanding Subsection (1), upon request from the state court  
380 administrator, the commission shall provide to the state court administrator, the name, address,  
381 telephone number, county of residence, and social security number on resident returns filed  
382 under Chapter 10, Individual Income Tax Act.

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

385 (n) (i) As used in this Subsection (3)(n):

386 (A) "GOED" means the Governor's Office of Economic Development created in  
387 Section 63N-1-201.

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

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

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

396 (ii) (A) Notwithstanding Subsection (1) and except as provided in Subsection  
397 (3)(n)(ii)(B) or (C), the commission shall at the request of GOED provide to GOED all income  
398 tax information.

399 (B) For purposes of a request for income tax information made under Subsection

400 (3)(n)(ii)(A), GOED may not request and the commission may not provide to GOED a person's  
401 address, name, social security number, or taxpayer identification number.

402 (C) In providing income tax information to GOED, the commission shall in all  
403 instances protect the privacy of a person as required by Subsection (3)(n)(ii)(B).

404 (iii) (A) Notwithstanding Subsection (1) and except as provided in Subsection  
405 (3)(n)(iii)(B), the commission shall at the request of GOED provide to GOED other tax  
406 information.

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

409 (iv) GOED may provide tax information received from the commission in accordance  
410 with this Subsection (3)(n) only:

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

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

414 (v) (A) A person may not request tax information from GOED under Title 63G,  
415 Chapter 2, Government Records Access and Management Act, or this section, if GOED  
416 received the tax information from the commission in accordance with this Subsection (3)(n).

417 (B) GOED may not provide to a person that requests tax information in accordance  
418 with Subsection (3)(n)(v)(A) any tax information other than the tax information GOED  
419 provides in accordance with Subsection (3)(n)(iv).

420 (o) Notwithstanding Subsection (1), the commission may provide to the governing  
421 board of the agreement or a taxing official of another state, the District of Columbia, the United  
422 States, or a territory of the United States:

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

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

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

426 (C) a schedule related to Subsection (3)(o)(i)(A) or (B); or

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

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

430 (p) Notwithstanding Subsection (1), the commission may provide information

431 concerning a taxpayer's state income tax return or state income tax withholding information to  
432 the Driver License Division if the Driver License Division:

433 (i) requests the information; and

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

436 (q) Notwithstanding Subsection (1), the commission shall provide to the Utah  
437 Communications Authority, or a division of the Utah Communications Authority, the  
438 information requested by the authority under Sections [63H-7a-302](#), [63H-7a-402](#), and  
439 [63H-7a-502](#).

440 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah  
441 Educational Savings Plan information related to a resident or nonresident individual's  
442 contribution to a Utah Educational Savings Plan account as designated on the resident or  
443 nonresident's individual income tax return as provided under Section [59-10-1313](#).

444 (s) Notwithstanding Subsection (1), for the purpose of verifying eligibility under  
445 Sections [26-18-2.5](#) and [26-40-105](#), the commission shall provide an eligibility worker with the  
446 Department of Health or its designee with the adjusted gross income of an individual if:

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

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

451 (t) Notwithstanding Subsection (1), the commission may provide to a county, as  
452 determined by the commission, information declared on an individual income tax return in  
453 accordance with Section [59-10-103.1](#) that relates to eligibility to claim a residential exemption  
454 authorized under Section [59-2-103](#).

455 (u) Notwithstanding Subsection (1), the commission shall provide a report regarding  
456 any access line provider that is over 90 days delinquent in payment to the commission of  
457 amounts the access line provider owes under Title 69, Chapter 2, Part 4, 911 Emergency  
458 Service Charges, to the board of the Utah Communications Authority created in Section  
459 [63H-7a-201](#).

460 (v) Notwithstanding Subsection (1), the commission shall provide the Department of  
461 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the

462 previous calendar year under Section [59-24-103.5](#).

463 (w) Notwithstanding Subsection (1), the commission may, upon request, provide to the  
464 Department of Workforce Services any information received under Chapter 10, Part 4,  
465 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

466 (x) Notwithstanding Subsection (1), the commission shall provide to the Department of  
467 Workforce Services, as soon as practicable, the amount of any federal earned income tax credit  
468 that an individual claimed and is entitled to claim for the year requested by the Department of  
469 Workforce Services if:

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

471 (ii) the commission has received the information release described in Section  
472 [35A-9-604](#).

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

474 (b) After the three-year period provided in Subsection (4)(a), the commission may  
475 destroy a report or return.

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

477 (b) If the individual described in Subsection (5)(a) is an officer or employee of the  
478 state, the individual shall be dismissed from office and be disqualified from holding public  
479 office in this state for a period of five years thereafter.

480 (c) Notwithstanding Subsection (5)(a) or (b), GOED, when requesting information in  
481 accordance with Subsection (3)(n)(iii), or an individual who requests information in  
482 accordance with Subsection (3)(n)(v):

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

484 (ii) is not subject to:

485 (A) dismissal from office in accordance with Subsection (5)(b); or

486 (B) disqualification from holding public office in accordance with Subsection (5)(b).

487 (6) Except as provided in Section [59-1-404](#), this part does not apply to the property tax.

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

489 **63I-1-235. Repeal dates, Title 35A.**

490 (1) Subsection [35A-1-109](#)(4)(c), related to the Talent Ready Utah Board, is repealed  
491 January 1, 2023.

492 (2) Subsection [35A-4-312](#)(5)(p), describing information that may be disclosed to the



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

494 (3) Title 35A, Chapter 8, Part 22, Commission on Housing Affordability, is repealed  
495 July 1, 2023.

496 (4) Section [35A-9-501](#) is repealed January 1, 2021.

497 (5) Title 35A, Chapter 9, Part 6, Earned Income and Education Savings Incentive  
498 Program, is repealed July 1, 2026.

499 [~~5~~] (6) Title 35A, Chapter 11, Women in the Economy Commission Act, is repealed  
500 January 1, 2025.

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

502 **63I-1-253. Repeal dates, Titles 53 through 53G.**

503 The following provisions are repealed on the following dates:

504 (1) Subsection [53-6-203](#)(1)(b)(ii), regarding being 19 years old at certification, is  
505 repealed July 1, 2022.

506 (2) Subsection [53-13-104](#)(6), regarding being 19 years old at certification, is repealed  
507 July 1, 2022.

508 (3) Title 53B, Chapter 8a, Part 3, Earned Income and Education Savings Incentive  
509 Program, is repealed July 1, 2026.

510 [~~3~~] (4) Title 53B, Chapter 17, Part 11, USTAR Researchers, is repealed July 1, 2028.

511 (5) In relation to the SafeUT and School Safety Commission, on January 1, 2023:

512 (a) Subsection [53B-17-1201](#)(1), definition of "commission," is repealed;

513 (b) Section [53B-17-1203](#) is repealed;

514 (c) Subsection [53B-17-1204](#)(2), which addresses the commission's coordination  
515 activities, is repealed;

516 (d) Subsection [53B-17-1204](#)(4)(a), the language that states "in accordance with the  
517 method described in Subsection (4)(c)" is repealed; and

518 (e) Subsection [53B-17-1204](#)(4)(c), which addresses the standard method for the  
519 commission to charge a fee, is repealed.

520 [~~4~~] (6) Section [53B-18-1501](#) is repealed July 1, 2021.

521 [~~5~~] (7) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

522 [~~6~~] (8) Section [53B-24-402](#), Rural residency training program, is repealed July 1,  
523 2020.

524            [(7)] (9) Subsection 53C-3-203(4)(b)(vii), which provides for the distribution of money  
 525 from the Land Exchange Distribution Account to the Geological Survey for test wells, other  
 526 hydrologic studies, and air quality monitoring in the West Desert, is repealed July 1, 2020.

527            [(8)] (10) Section 53E-3-515 is repealed January 1, 2023.

528            [(9)] (11) In relation to a standards review committee, on January 1, 2023:

529            (a) in Subsection 53E-4-202(8), the language that states "by a standards review  
 530 committee and the recommendations of a standards review committee established under  
 531 Section 53E-4-203" is repealed; and

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

533            [~~(10) In relation to the SafeUT and School Safety Commission, on January 1, 2023:~~]

534            [~~(a) Subsection 53B-17-1201(1) is repealed;~~]

535            [~~(b) Section 53B-17-1203 is repealed;~~]

536            [~~(c) Subsection 53B-17-1204(2) is repealed;~~]

537            [~~(d) Subsection 53B-17-1204(4)(a), the language that states "in accordance with the  
 538 method described in Subsection (4)(c)" is repealed; and]~~

539            [~~(e) Subsection 53B-17-1204(4)(c) is repealed.~~]

540            [(11)] (12) Section 53F-2-514 is repealed July 1, 2020.

541            [(12)] (13) Section 53F-5-203 is repealed July 1, 2024.

542            [(13)] (14) Section 53F-5-212 is repealed July 1, 2024.

543            [(14)] (15) Section 53F-5-213 is repealed July 1, 2023.

544            [(15)] (16) Title 53F, Chapter 5, Part 6, American Indian and Alaskan Native  
 545 Education State Plan Pilot Program, is repealed July 1, 2022.

546            [~~(16) Section 53F-6-201 is repealed July 1, 2019.~~]

547            (17) Section 53F-9-501 is repealed January 1, 2023.

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

550            (19) Subsection 53G-8-211(4), regarding referrals of a minor to court for a class C  
 551 misdemeanor, is repealed July 1, 2020.

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

553            **63I-1-259. Repeal dates, Title 59.**

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

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

556 (3) Subsection [59-1-403\(3\)\(x\)](#), which authorizes the State Tax Commission to provide  
557 to the Department of Workforce Services the amount of a federal earned income tax credit, is  
558 repealed July 1, 2027.

559 ~~[(3)]~~ (4) Subsection [59-1-405\(1\)\(g\)](#), which addresses the provision of guidance by the  
560 State Tax Commission to an employee on the interpretation or application of a law, is repealed  
561 ~~[on]~~ May 9, 2024.

562 ~~[(4)]~~ (5) Subsection [59-1-405\(2\)\(b\)](#), which addresses a State Tax Commission meeting  
563 on the provision of guidance by the State Tax Commission to an employee on the interpretation  
564 or application of a law, is repealed ~~[on]~~ May 9, 2024.

565 ~~[(5)]~~ (6) Section [59-7-618](#) is repealed July 1, 2020.

566 ~~[(6)]~~ (7) Section [59-9-102.5](#) is repealed December 31, 2020.

567 ~~[(7)]~~ (8) Section [59-10-1033](#) is repealed July 1, 2020.

568 ~~[(8)]~~ Subsection [59-12-2219\(13\)](#), which addresses new revenue supplanting existing  
569 allocations, is repealed on June 30, 2020.]

570 (9) Title 59, Chapter 28, State Transient Room Tax Act, is repealed ~~[on]~~ January 1,  
571 2023.

572 Section 14. **Effective date.**

573 This bill takes effect on July 1, 2020.