

Representative Norman K. Thurston proposes the following substitute bill:

INTERGENERATIONAL POVERTY SOLUTION

2020 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Norman K. Thurston

Senate Sponsor: _____

LONG TITLE

General Description:

This bill creates the Education Savings Incentive Program.

Highlighted Provisions:

This bill:

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

Money Appropriated in this Bill:



26 This bill appropriates in fiscal year 2021:

27 ▶ to Education Fund Restricted -- Education Savings Incentive Restricted Account, as

28 an ongoing appropriation:

29 • from Education Fund, \$870,800.

30 ▶ to Education Fund Restricted -- Education Savings Incentive Restricted Account, as

31 a one-time appropriation:

32 • from Education Fund, \$6,900.

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

34 appropriation:

35 • from Education Fund Restricted -- Education Savings Incentive Restricted

36 Account, \$870,800.

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

38 appropriation:

39 • from Education Fund Restricted -- Education Savings Incentive Restricted

40 Account, \$6,900.

41 Other Special Clauses:

42 This bill provides a special effective date.

43 Utah Code Sections Affected:**44 AMENDS:**

45 **59-1-403**, as last amended by Laws of Utah 2019, Chapter 61

46 **63I-1-235**, as last amended by Laws of Utah 2019, Chapters 89 and 246

47 **63I-1-253**, as last amended by Laws of Utah 2019, Chapters 90, 136, 166, 173, 246,

48 325, 344 and last amended by Coordination Clause, Laws of Utah 2019, Chapter

49 246

50 **63I-1-259**, as last amended by Laws of Utah 2019, Chapters 29 and 479

51 ENACTS:

52 **35A-9-601**, Utah Code Annotated 1953

53 **35A-9-602**, Utah Code Annotated 1953

54 **35A-9-603**, Utah Code Annotated 1953

55 **35A-9-604**, Utah Code Annotated 1953

56 **35A-9-605**, Utah Code Annotated 1953

57 **35A-9-606**, Utah Code Annotated 1953

58 **53B-8a-301**, Utah Code Annotated 1953

59 **53B-8a-302**, Utah Code Annotated 1953

60 **53B-8a-303**, Utah Code Annotated 1953

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

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

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

65 **35A-9-601. Definitions.**

66 As used in this part:

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

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

70 (b) is managed by the plan.

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

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

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

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

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

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

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

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

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

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

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

85 (7) "Match" means the monetary amount described in Subsection **35A-9-603(2)**.

86 (8) "Minor dependent" means an individual under the age of 19 for whom a qualifying
87 individual can claim a tax credit under Section 24, Internal Revenue Code, on the qualifying

individual's federal income tax return for the taxable year.

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

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

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

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

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

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

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

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

(4) The restricted account shall be funded by:

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

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

(5) Subject to appropriation, the department:

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

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

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

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

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

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

(c) The department shall implement the program as early as is practicable, but the

department shall begin accepting applications for the program no later than January 1, 2021.

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

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

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

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

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

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

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

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

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

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

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

(a) administration of the program; and

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

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

35A-9-604. Application for program.

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

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

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

183 (C) the name of the account owner, the name of the beneficiary, and the account
184 number of any eligible 529 savings account;

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

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

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

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

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

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

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

201 (i) in a single report; and

202 (ii) with information about which calendar year the department requests a report under
203 Section 53B-8a-302.

204 (4) (a) The department may provide to the commission the information described in
205 Subsection (2)(b)(iii) for each qualifying individual that the plan lists on the report described in
206 Section 53B-8a-302.

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

208 (i) in a single report; and

209 (ii) with information about which calendar year the department requires a disclosure
210 under Subsection 59-1-403(3)(x).

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

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

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

214 (i) is a qualifying individual; and

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

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

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

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

221 **35A-9-605. Payment of match.**

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

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

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

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

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

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

233 (ii) the name of the beneficiary; and

234 (iii) the account number.

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

236 **35A-9-606. Reporting to the department -- Annual report.**

237 (1) On or before September 1, the plan shall submit to the department the aggregate
238 average balance in eligible 529 savings accounts during the previous calendar year.

239 (2) The department shall include in the annual report required by Section [35A-1-109](#)
240 the following information for the previous calendar year:

241 (a) the number of qualifying individuals to whom the department provides notice of the
242 program;

(b) the number of applications for the program;
(c) the number of applications for the program from qualifying individuals;
(d) the number of qualifying individuals participating in the program;
(e) the number of eligible 529 savings accounts that receive a match;
(f) the total dollar amount provided as a match; and
(g) the aggregate average balance in eligible 529 savings account as reported by the
plan.

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

Part 3. Education Savings Incentive Program

53B-8a-301. Definitions.

As used in this part:

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

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

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

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

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

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

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

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

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

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

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

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

(1) (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

(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 (1)(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.

(2) This section does not prohibit:

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

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

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

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

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

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

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

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

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

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

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

332 (d) Notwithstanding Subsection (1), the commission shall provide to the director of the
333 Division of Environmental Response and Remediation, as defined in Section 19-6-402, as
334 requested by the director of the Division of Environmental Response and Remediation, any
335 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 (1), 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 (1), 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 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

(g) Notwithstanding Subsection (1), 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 (1), 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 (1), 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 Management 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 (1), the commission shall make the directory required

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

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

(l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of Recovery Services within the Department of 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 (3)(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 (1), 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.

(ii) The state court administrator may use the information described in Subsection (3)(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 (3)(n):

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

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

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

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

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

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

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

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

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

(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 GOED under Title 63G, Chapter 2, Government Records Access and Management Act, or this section, if GOED received the tax information from the commission in accordance with this Subsection (3)(n).

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

(o) Notwithstanding Subsection (1), 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 (3)(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 (1), 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 (1), 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 (1), the commission shall provide to the Utah Educational Savings Plan information related to a resident or nonresident individual's 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 (1), for the purpose of verifying eligibility under Sections 26-18-2.5 and 26-40-105, the commission shall provide an eligibility worker with the Department of Health or its designee with the adjusted gross income of an individual if:

(i) an eligibility worker with the Department of Health 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 26-18-2.5 and 26-40-105.

(t) Notwithstanding Subsection (1), 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 (1), 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, 911 Emergency Service Charges, to the board of the Utah Communications Authority created in Section 63H-7a-201.

(v) Notwithstanding Subsection (1), 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 (1), 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 (1), 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](#).

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

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

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

(b) If the individual described in Subsection (5)(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 (5)(a) or (b), GOED, when requesting information in accordance with Subsection (3)(n)(iii), or an individual who requests information in accordance with Subsection (3)(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 (5)(b); or

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

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

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

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

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

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

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

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

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

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

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

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

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

The following provisions are repealed on the following dates:

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

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

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

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

~~[(4)]~~ (5) Section [53B-18-1501](#) is repealed July 1, 2021.

~~[(5)]~~ (6) Title 53B, Chapter 18, Part 16, USTAR Researchers, is repealed July 1, 2028.

~~[(6)]~~ (7) Section [53B-24-402](#), Rural residency training program, is repealed July 1, 2020.

~~[(7)]~~ (8) Subsection [53C-3-203](#)(4)(b)(vii), which provides for the distribution of money from the Land Exchange Distribution Account to the Geological Survey for test wells, other hydrologic studies, and air quality monitoring in the West Desert, is repealed July 1, 2020.

~~[(8)]~~ (9) Section [53E-3-515](#) is repealed January 1, 2023.

~~[(9)]~~ (10) In relation to a standards review committee, on January 1, 2023:

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

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

522 ~~[(10)]~~ (11) In relation to the SafeUT and School Safety Commission, on January 1,
523 2023:

524 (a) Subsection 53B-17-1201(1) is repealed;

525 (b) Section 53B-17-1203 is repealed;

526 (c) Subsection 53B-17-1204(2) is repealed;

527 (d) Subsection 53B-17-1204(4)(a), the language that states "in accordance with the
528 method described in Subsection (4)(c)" is repealed; and

529 (e) Subsection 53B-17-1204(4)(c) is repealed.

530 ~~[(11)]~~ (12) Section 53F-2-514 is repealed July 1, 2020.

531 ~~[(12)]~~ (13) Section 53F-5-203 is repealed July 1, 2024.

532 ~~[(13)]~~ (14) Section 53F-5-212 is repealed July 1, 2024.

533 ~~[(14)]~~ (15) Section 53F-5-213 is repealed July 1, 2023.

534 ~~[(15)]~~ (16) Title 53F, Chapter 5, Part 6, American Indian and Alaskan Native
535 Education State Plan Pilot Program, is repealed July 1, 2022.

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

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

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

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

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

543 **63I-1-259. Repeal dates, Title 59.**

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

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

546 (3) Subsection 59-1-403(3)(x), which authorizes the State Tax Commission to inform
547 the Department of Workforce Services whether an individual claimed a federal earned income
548 tax credit, is repealed July 1, 2027.

549 ~~[(3)]~~ (4) Subsection 59-1-405(1)(g), which addresses the provision of guidance by the
550 State Tax Commission to an employee on the interpretation or application of a law, is repealed
551 ~~[on]~~ May 9, 2024.

552 ~~[(4)]~~ (5) Subsection 59-1-405(2)(b), which addresses a State Tax Commission meeting

on the provision of guidance by the State Tax Commission to an employee on the interpretation or application of a law, is repealed [on] May 9, 2024.

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

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

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

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

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

Section 14. **Appropriation.**

The following sums of money are appropriated for the fiscal year beginning July 1, 2020, and ending June 30, 2021. These are additions to amounts previously appropriated for fiscal year 2021.

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

The Legislature authorizes the State Division of Finance to transfer the following amounts between the following funds or accounts as indicated. Expenditures and outlays from funds to which the money is transferred must be authorized by an appropriation.

ITEM 1

To Education Fund Restricted -- Education Savings Incentive
Restricted Account

<u>From Education Fund</u>	<u>\$870,800</u>
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<u>From Education Fund, One-time</u>	<u>\$6,900</u>
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Schedule of Programs:

Education Fund Restricted -- Education Savings

<u>Incentive Restricted Account</u>	<u>\$877,700</u>
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Subsection 14(b). **Operating and Capital Budgets.**

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

ITEM 2

To Department of Workforce Services -- Administration

584 From Education Fund Restricted -- Education Savings
585 Incentive Restricted Account \$870,800
586 Schedule of Programs:
587 Administrative Support \$870,800
588 The Legislature intends that the Department of Workforce Services use this
589 appropriation to provide matching funds for and to pay for personnel costs to administer the
590 Education Savings Incentive Program.
591 ITEM 3
592 To Department of Workforce Services -- Operations and Policy
593 From Education Fund Restricted -- Education Savings
594 Incentive Restricted Account, One-time \$6,900
595 Schedule of Programs:
596 Operations and Policy \$6,900
597 The Legislature intends that the Department of Workforce Services use this
598 appropriation for system development expenses to administer the Education Savings Incentive
599 Program.
600 Section 15. **Effective date.**
601 This bill takes effect on July 1, 2020.