

Income Tax Contributions Amendments

2025 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Don L. Ipson

LONG TITLE**General Description:**

This bill provides for taxpayer contributions for statewide hunger relief on the income tax return.

Highlighted Provisions:

This bill:

- establishes the Statewide Hunger Relief Fund (fund);
- allows taxpayers, through the individual income tax return, to contribute to the fund to support the Utah Food Bank in fighting hunger statewide;
- requires the State Tax Commission to make annual disbursements from the fund to the Utah Food Bank;
- provides for the removal of the contribution from the income tax return if the contribution does not generate a certain amount of money each year for a specified period; and
- makes technical changes.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill has retrospective operation.

Utah Code Sections Affected:

AMENDS:

59-10-1304 (Effective 05/07/25) (Retrospective 01/01/25), as last amended by Laws of Utah 2023, Chapters 419, 513 and 534

ENACTS:

59-10-1322 (Effective 05/07/25) (Retrospective 01/01/25), Utah Code Annotated 1953

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

Section 1. Section **59-10-1304** is amended to read:

59-10-1304 (Effective 05/07/25) (Retrospective 01/01/25). Removal of

designation and prohibitions on collection for certain contributions on income tax return
-- Conditions for removal and prohibitions on collection -- Commission publication
requirements.

(1)(a) If a contribution or combination of contributions described in Subsection (1)(b) generate less than \$30,000 per year for three consecutive years, the commission shall remove the designation for the contribution from the individual income tax return and may not collect the contribution from a resident or nonresident individual beginning two taxable years after the three-year period for which the contribution generates less than \$30,000 per year.

(b) The following contributions apply to Subsection (1)(a):

- (i) the contribution provided for in Section 59-10-1306;
- (ii) the sum of the contributions provided for in Subsection 59-10-1307(1);
- (iii) the contribution provided for in Section 59-10-1308;
- (iv) the contribution provided for in Section 59-10-1319;
- (v) the contribution provided for in Section 59-10-1320; ~~or~~
- (vi) the contribution provided for in Section 59-10-1321~~[-]~~ ; or
- (vii) the contribution provided for in Section 59-10-1322.

(2) If the commission removes the designation for a contribution under Subsection (1), the commission shall report to the Revenue and Taxation Interim Committee by electronic means that the commission removed the designation on or before the November interim meeting of the year in which the commission determines to remove the designation.

(3)(a) Within a 30-day period after the day on which the commission makes the report required by Subsection (2), the commission shall publish a list in accordance with Subsection (3)(b) stating each contribution that the commission will remove from the individual income tax return.

(b) The list shall:

(i) be published on:

- (A) the commission's website; and
- (B) the public legal notice website in accordance with Section 45-1-101;

(ii) include a statement that the commission:

- (A) is required to remove the contribution from the individual income tax return;
- and
- (B) may not collect the contribution;

(iii) state the taxable year for which the removal described in Subsection (3)(a) takes

effect; and

(iv) remain available for viewing and searching until the commission publishes a new list in accordance with this Subsection (3).

Section 2. Section 59-10-1322 is enacted to read:

59-10-1322 (Effective 05/07/25) (Retrospective 01/01/25). Contribution to the Statewide Hunger Relief Fund.

(1)(a) There is created an expendable special revenue fund known as the "Statewide Hunger Relief Fund."

(b) The fund shall consist of all amounts deposited into the fund in accordance with Subsection (2).

(2) Except as provided in Section 59-10-1304, for a taxable year beginning on or after January 1, 2025, a resident or nonresident individual that files an individual income tax return under this chapter may designate on the resident or nonresident individual's individual income tax return a contribution to be:

(a) deposited into the Statewide Hunger Relief Fund; and

(b) disbursed to the Utah Food Bank for the purpose of fighting hunger statewide.

(3) At least once each year, the commission shall disburse from the Statewide Hunger Relief Fund all money deposited into the fund since the last disbursement to the Utah Food Bank.

Section 3. **Effective Date.**

This bill takes effect on May 7, 2025.

Section 4. **Retrospective operation.**

This bill has retrospective operation to January 1, 2025.