

Effective 5/13/2014

36-12-13 Office of Legislative Fiscal Analyst established -- Powers, functions, and duties -- Qualifications.

- (1) There is established an Office of Legislative Fiscal Analyst as a permanent staff office for the Legislature.
- (2) The powers, functions, and duties of the Office of Legislative Fiscal Analyst under the supervision of the fiscal analyst are:
 - (a) to analyze in detail the state budget before the convening of each legislative session and make recommendations to the Legislature on each item or program appearing in the budget, including:
 - (i) funding for and performance of programs, acquisitions, and services currently undertaken by state government to determine whether each department, agency, institution, or program should:
 - (A) continue at its current level of expenditure;
 - (B) continue at a different level of expenditure; or
 - (C) be terminated; and
 - (ii) increases or decreases to spending authority and other resource allocations for the current and future fiscal years;
 - (b) to prepare cost estimates on all proposed bills that anticipate state government expenditures;
 - (c) to prepare cost estimates on all proposed bills that anticipate expenditures by county, municipal, local district, or special service district governments;
 - (d) to prepare cost estimates on all proposed bills that anticipate direct expenditures by any Utah resident or business, and the cost to the overall impacted Utah resident or business population;
 - (e) to prepare a review and analysis of revenue estimates for existing and proposed revenue acts, which shall include a comparison of current estimates to 15-year trends by tax type;
 - (f) to report instances in which the administration may be failing to carry out the expressed intent of the Legislature;
 - (g) to propose and analyze statutory changes for more effective operational economies or more effective administration;
 - (h) to prepare, before each annual general session of the Legislature, a summary showing the current status of the following as compared to the past nine fiscal years:
 - (i) debt;
 - (ii) long-term liabilities;
 - (iii) contingent liabilities;
 - (iv) General Fund borrowing;
 - (v) reserves;
 - (vi) fund and nonlapsing balances; and
 - (vii) cash funded capital investments;
 - (i) to make recommendations for addressing the items described in Subsection (2)(h) in the upcoming annual general session of the Legislature;
 - (j) to prepare, after each session of the Legislature, a summary showing the effect of the final legislative program on the financial condition of the state;
 - (k) to conduct organizational and management improvement studies;
 - (l) to prepare and deliver upon request of any interim committee or the Legislative Management Committee, reports on the finances of the state and on anticipated or proposed requests for appropriations;

- (m) to recommend areas for research studies by the executive department or the interim committees;
 - (n) to appoint and develop a professional staff within budget limitations;
 - (o) to prepare and submit the annual budget request for the office;
 - (p) to develop a taxpayer receipt:
 - (i) available to taxpayers through a website; and
 - (ii) that allows a taxpayer to view on the website an estimate of how the taxpayer's tax dollars are expended for government purposes; and
 - (q) to publish or provide other information on taxation and government expenditures that may be accessed by the public.
- (3) The Office of Legislative Fiscal Analyst shall report the review and analysis required under Subsection (2)(e) to the Executive Appropriations Committee of the Legislature before each upcoming annual general session of the Legislature.
- (4) The legislative fiscal analyst shall have a master's degree in public administration, political science, economics, accounting, or the equivalent in academic or practical experience.
- (5) In carrying out the duties provided for in this section, the legislative fiscal analyst may obtain access to all records, documents, and reports necessary to the scope of the legislative fiscal analyst's duties according to the procedures contained in Title 36, Chapter 14, Legislative Subpoena Powers.

Amended by Chapter 344, 2014 General Session

Amended by Chapter 430, 2014 General Session