

1 **AMENDMENTS TO POWERS, FUNCTIONS, AND DUTIES**
2 **OF OFFICE OF LEGISLATIVE FISCAL ANALYST**

3 2013 GENERAL SESSION

4 STATE OF UTAH

5 **Chief Sponsor: Brad R. Wilson**

6 Senate Sponsor: Jerry W. Stevenson

8 **LONG TITLE**

9 **General Description:**

10 This bill amends the powers, functions, and duties of the Office of Legislative Fiscal
11 Analyst.

12 **Highlighted Provisions:**

13 This bill:

- 14 ▶ authorizes the Office of Legislative Fiscal Analyst to:
 - 15 • develop a taxpayer receipt website that allows a taxpayer to view on the website
16 an estimate of how the taxpayer's tax dollars are expended for government
17 purposes; and
 - 18 • publish or provide other information on taxation and government expenditures
19 that may be accessed by the public; and
- 20 ▶ makes technical and conforming changes.

21 **Money Appropriated in this Bill:**

22 None

23 **Other Special Clauses:**

24 None

25 **Utah Code Sections Affected:**

26 AMENDS:

27 **36-12-13**, as last amended by Laws of Utah 2009, Chapter 183

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

30 Section 1. Section **36-12-13** is amended to read:

31 **36-12-13. Office of Legislative Fiscal Analyst established -- Powers, functions,**
32 **and duties -- Qualifications.**

33 (1) There is established an Office of Legislative Fiscal Analyst as a permanent staff
34 office for the Legislature.

35 (2) The powers, functions, and duties of the Office of Legislative Fiscal Analyst under
36 the supervision of the fiscal analyst are:

37 (a) to analyze in detail the executive budget before the convening of each legislative
38 session and make recommendations to the Legislature on each item or program appearing in
39 the executive budget;

40 (b) to prepare cost estimates on all proposed bills that anticipate state government
41 expenditures;

42 (c) to prepare cost estimates on all proposed bills that anticipate expenditures by
43 county, municipal, local district, or special service district governments;

44 (d) to prepare cost estimates on all proposed bills that anticipate direct expenditures by
45 any Utah resident, and the cost to the overall impacted Utah resident population;

46 (e) to prepare a review and analysis of revenue estimates for existing and proposed
47 revenue acts;

48 (f) to report instances in which the administration may be failing to carry out the
49 expressed intent of the Legislature;

50 (g) to direct attention to each new proposed service contained in the governor's budget;

51 (h) to direct attention to each budget item previously denied by the Legislature;

52 (i) to propose and analyze statutory changes for more effective operational economies
53 or more effective administration;

54 (j) to prepare, after each session of the Legislature, a summary showing the effect of
55 the final legislative program on the financial condition of the state;

56 (k) to conduct organizational and management improvement studies;

57 (l) to prepare and deliver upon request of any interim committee or the Legislative

58 Management Committee, reports on the finances of the state and on anticipated or proposed
59 requests for appropriations;

60 (m) to recommend areas for research studies by the executive department or the interim
61 committees;

62 (n) to assist in prescribing the format for the presentation of the governor's budget to
63 facilitate program and in-depth review of state expenditures in accordance with Sections
64 63J-1-701 and 63J-1-702;

65 (o) to recommend to the appropriations subcommittees the agencies or programs for
66 which an in-depth budget review should be requested, and to recommend to the Legislative
67 Management Committee the priority in which the request should be made;

68 (p) to appoint and develop a professional staff within budget limitations; ~~and~~

69 (q) to prepare and submit the annual budget request for the office[-];

70 (r) to develop a taxpayer receipt:

71 (i) available to taxpayers through a website; and

72 (ii) that allows a taxpayer to view on the website an estimate of how the taxpayer's tax
73 dollars are expended for government purposes; and

74 (s) to publish or provide other information on taxation and government expenditures
75 that may be accessed by the public.

76 (3) (a) In accordance with Subsection (3)(b) and subject to Subsection (3)(c), the
77 Office of Legislative Fiscal Analyst shall submit an annual report to the Executive
78 Appropriations Committee of the Legislature, at the committee's November meeting, on funds
79 expended by the state during the preceding state fiscal year to provide financial assistance or
80 services to low-income individuals and families.

81 (b) The report described in Subsection (3)(a) shall:

82 (i) separate the funds expended into categories by program, service, or population
83 served;

84 (ii) indicate whether the expended funds described in Subsection (3)(a) are state or
85 federal funds; and

86 (iii) include a total of all state funds and federal funds expended by the state in the
87 preceding fiscal year to provide financial assistance or services to low-income individuals and
88 families.

89 (c) If the Executive Appropriations Committee of the Legislature does not meet in
90 November, the Office of Legislative Fiscal Analyst shall submit the report described in
91 Subsection (3)(a) at the committee's next meeting.

92 (4) The legislative fiscal analyst shall have a master's degree in public administration,
93 political science, economics, accounting, or the equivalent in academic or practical experience.

94 (5) In carrying out the duties provided for in this section, the legislative fiscal analyst
95 may obtain access to all records, documents, and reports necessary to the scope of the
96 legislative fiscal analyst's duties according to the procedures contained in Title 36, Chapter 14,
97 Legislative Subpoena Powers.