

**STATE TAX COMMISSION REPORT ON TAX PROVISIONS**

2014 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Joel K. Briscoe**

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

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**LONG TITLE**

**General Description:**

This bill requires the State Tax Commission to make a report to the Revenue and Taxation Interim Committee on certain tax provisions and provide the report to the Division of Finance to be posted on the Utah Public Finance Website.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ requires the State Tax Commission to make a report to the Revenue and Taxation Interim Committee on certain tax provisions;
- ▶ provides procedures and requirements for the report; and
- ▶ requires the State Tax Commission to provide the report to the Division of Finance to be posted on the Utah Public Finance Website.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**63A-3-402**, as last amended by Laws of Utah 2011, Chapters 46 and 417

ENACTS:



28 [59-1-214](#), Utah Code Annotated 1953



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

31 Section 1. Section **59-1-214** is enacted to read:

32 **59-1-214. Commission report to Revenue and Taxation Interim Committee --**  
33 **Contents -- Commission to provide report to Division of Finance for posting on Utah**  
34 **Public Notice Website.**

35 (1) "Designated tax provision" means:

36 (a) the property tax residential exemption described in Section [59-2-103](#);

37 (b) a property tax exemption, deferral, or abatement provided in Chapter 2, Part 11,  
38 Exemptions, Deferrals, and Abatements;

39 (c) property tax relief provided in Chapter 2, Part 12, Property Tax Relief;

40 (d) a tax credit allowable against a tax imposed under:

41 (i) Chapter 7, Corporate Franchise and Income Taxes; or

42 (ii) Chapter 10, Individual Income Tax Act;

43 (e) a subtraction from adjusted gross income described in Section [59-10-114](#); or

44 (f) a sales and use tax exemption described in Section [59-12-104](#).

45 (2) Subject to the other provisions of this section, the commission shall, on or before  
46 the October interim meeting:

47 (a) prepare a written report on each designated tax provision; and

48 (b) present the report to the Revenue and Taxation Interim Committee.

49 (3) The report shall contain:

50 (a) the statutory authority for the designated tax provision;

51 (b) a description of the designated tax provision;

52 (c) the year the designated tax provision was enacted;

53 (d) a description of the class of persons who receive a benefit from the designated tax  
54 provision;

55 (e) a statement of:

56 (i) the actual revenue lost to the state or a political subdivision as a result of the  
57 designated tax provision; or

58 (ii) if the actual revenue lost to the state or a political subdivision cannot be determined

59 or may not be disclosed in accordance with Section [59-1-403](#) or [59-1-404](#), an estimate of the  
60 revenue lost to the state or a political subdivision as a result of the designated tax provision;  
61 and

62 (f) a statement of:

63 (i) the number of persons who claimed a benefit under the designated tax provision; or

64 (ii) if the number of persons who claimed a benefit under the designated tax provision

65 cannot be determined or may not be disclosed in accordance with Section [59-1-403](#) or

66 [59-1-404](#), an estimate of the number of persons who claimed a benefit under the designated tax

67 provision.

68 (4) The commission shall include the most current data available to the commission in  
69 the report required by this section.

70 (5) The commission shall, on or before the October interim meeting, provide the report

71 required by this section to the Division of Finance to be posted to the Utah Public Finance

72 Website in accordance with Section [63A-3-402](#).

73 (6) The commission may not include information in a report required by this section if

74 including the information in the report violates Section [59-1-403](#) or [59-1-404](#).

75 Section 2. Section **63A-3-402** is amended to read:

76 **63A-3-402. Utah Public Finance Website -- Establishment and administration --**

77 **Records disclosure.**

78 (1) There is created the Utah Public Finance Website to be administered by the  
79 Division of Finance with the technical assistance of the Department of Technology Services.

80 (2) The Utah Public Finance Website shall:

81 (a) permit Utah taxpayers to:

82 (i) view, understand, and track the use of taxpayer dollars by making public financial  
83 information available on the Internet for participating state entities' and participating local  
84 entities, using the Utah Public Finance Website; and

85 (ii) link to websites administered by participating local entities that do not use the Utah

86 Public Finance Website for the purpose of providing participating local entities' public

87 financial information as required by this part and by rule under Section [63A-3-404](#);

88 (b) allow a person who has Internet access to use the website without paying a fee;

89 (c) allow the public to search public financial information on the Utah Public Finance

90 Website using those criteria established by the board;

91 (d) provide access to financial reports, financial audits, budgets, or other financial  
92 documents that are used to allocate, appropriate, spend, and account for the government funds,  
93 as may be established by rule under Section [63A-3-404](#);

94 (e) have a unique and simplified website address;

95 (f) be directly accessible via a link from the main page of the official state website;

96 (g) include other links, features, or functionality that will assist the public in obtaining  
97 and reviewing public financial information, as may be established by rule under Section  
98 [63A-3-404](#); and

99 (h) include a link to school report cards published on the State Board of Education's  
100 website pursuant to Section [53A-1-1112](#).

101 (3) The division shall:

102 (a) establish and maintain the website, including the provision of equipment, resources,  
103 and personnel as is necessary;

104 (b) maintain an archive of all information posted to the website;

105 (c) coordinate and process the receipt and posting of public financial information from  
106 participating state entities;

107 (d) coordinate and regulate the posting of public financial information by participating  
108 local entities; and

109 (e) provide staff support for the advisory committee.

110 (4) (a) A participating state entity shall permit the public to view the participating  
111 entity's public financial information via the website, beginning with information that is  
112 generated not later than the fiscal year that begins July 1, 2008, except that public financial  
113 information for an institution of higher education shall be provided beginning with information  
114 generated for the fiscal year beginning July 1, 2009.

115 (b) Not later than May 15, 2009, the website shall:

116 (i) be operational; and

117 (ii) permit public access to participating state entities' public financial information,  
118 except as provided in Subsection (4)(c).

119 (c) An institution of higher education that is a participating state entity shall submit the  
120 entity's public financial information at a time allowing for inclusion on the website no later

121 than May 15, 2010.

122 (d) The division shall post the report the State Tax Commission provides to the  
123 division in accordance with Section 59-1-214 to the Utah Public Finance Website.

124 (5) (a) The Utah Educational Savings Plan, created in Section 53B-8a-103, shall  
125 provide the following financial information to the division for posting on the Utah Public  
126 Finance Website:

127 (i) administrative fund expense transactions from its general ledger accounting system;  
128 and

129 (ii) employee compensation information.

130 (b) The plan is not required to submit other financial information to the division,  
131 including:

132 (i) revenue transactions;

133 (ii) account owner transactions; and

134 (iii) fiduciary or commercial information, as defined in Section 53B-12-102.

135 (6) A person who negligently discloses a record that is classified as private, protected,  
136 or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is  
137 not criminally or civilly liable for an improper disclosure of the record if the record is disclosed  
138 solely as a result of the preparation or publication of the Utah Public Finance Website.

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**Legislative Review Note**  
as of 1-10-14 1:54 PM

**Office of Legislative Research and General Counsel**