

28 As used in this part:

29 (1) "Board" means the Utah Transparency Advisory Board created under Section
30 63A-3-403.

31 (2) "Division" means the Division of Finance of the Department of Administrative
32 Services.

33 (3) (a) "Independent entity," except as provided in Subsection [~~(3)(b)~~, is as] (3)(c),
34 means the same as that term is defined in Section 63E-1-102.

35 (b) "Independent entity" includes an entity that is part of an independent entity
36 described in this Subsection (3), if the entity is considered a component unit of the independent
37 entity under the governmental accounting standards issued by the Governmental Accounting
38 Standards Board.

39 [~~(b)~~] (c) "Independent entity" does not include:

40 (i) the Workers' Compensation Fund created in Section 31A-33-102; or

41 (ii) the Utah State Retirement Office created in Section 49-11-201.

42 (4) "Participating local entity" means each of the following local entities, if the entity
43 meets the size or budget thresholds established by the board under Subsection

44 63A-3-403(3)(e):

45 (a) a county;

46 (b) a municipality;

47 (c) a local district under Title 17B, Limited Purpose Local Government Entities - Local
48 Districts;

49 (d) a special service district under Title 17D, Chapter 1, Special Service District Act;

50 (e) a school district;

51 (f) a charter school; [~~and~~]

52 (g) ~~§~~ **→** except for a taxed interlocal entity described in Section 11-13-315, ← ~~§~~ an
52a interlocal entity as defined in Section 11-13-103[-]; and

53 (h) except for a taxed interlocal entity described in Section 11-13-315, an entity that is
54 part of an entity described in Subsections (4)(a) through (g), if the entity is considered a
55 component unit of the entity described in Subsections (4)(a) through (g) under the
56 governmental accounting standards issued by the Governmental Accounting Standards Board.

57 (5) (a) "Participating state entity" means the state of Utah, including its executive,
58 legislative, and judicial branches, its departments, divisions, agencies, boards, commissions,