

Jefferson S. Burton proposes the following substitute bill:

**Office of Legislative Auditor General Provisions**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jefferson S. Burton**

Senate Sponsor: Stephanie Pitcher

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**LONG TITLE**

**General Description:**

This bill amends provisions governing the duties and powers of the legislative auditor general.

**Highlighted Provisions:**

This bill:

- ▶ restates the legislative auditor general's constitutional authority;
- ▶ amends provisions governing information that maybe subject to federal law and is requested by the legislative auditor general from an entity, including the State Tax Commission;
- ▶ authorizes the legislative auditor general to provide certain information to an audited entity;
- ▶ amends provisions governing criminal interference with a legislative audit;
- ▶ amends the definition of "chief officer" for purposes of an entity responding to a legislative audit;
- ▶ permits the legislative auditor general to identify an individual other than a chief officer to respond to a legislative audit;
- ▶ amends provisions governing an audit response plan and an update to a plan;
- ▶ authorizes the legislative auditor general to review and monitor the Utah System of Higher Education; and
- ▶ makes other technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

29 AMENDS:

30 **36-12-15**, as last amended by Laws of Utah 2024, Third Special Session, Chapter 3

31 **36-12-15.3**, as enacted by Laws of Utah 2024, Chapter 403

32 **53F-2-526**, as enacted by Laws of Utah 2024, Chapter 374

33 **59-1-403**, as last amended by Laws of Utah 2024, Chapters 25, 35

34 ENACTS:

35 **36-12-15.4**, Utah Code Annotated 1953

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

38 Section 1. Section **36-12-15** is amended to read:

39 **36-12-15 . Office of the Legislative Auditor General established -- Qualifications**  
 40 **-- Powers, functions, and duties -- Reporting -- Criminal penalty -- Employment.**

41 (1) As used in this section:

42 (a) "Audit action" means an audit, examination, investigation, or review of an entity  
 43 conducted by the office.

44 (b) "Entity" means:

45 (i) a government organization; or

46 (ii) a receiving organization.

47 (c) "Government organization" means:

48 (i) a state branch, department, or agency; or

49 (ii) a political subdivision, including a county, municipality, special district, special  
 50 service district, school district, interlocal entity as defined in Section 11-13-103,  
 51 or any other local government unit.

52 (d) "Office" means the Office of the Legislative Auditor General.

53 (e) "Receiving organization" means an organization that receives public funds that is not  
 54 a government organization.

55 (2)(a) There is created the Office of the Legislative Auditor General as a permanent staff  
 56 office for the Legislature.

57 (b) The authority of the legislative auditor general is:

58 (i) established in Utah Constitution, Article VI, Section 33; and

59 (ii) an extension of the Legislature's inherent inquiry and investigatory power.

60 (3) The legislative auditor general shall be a licensed certified public accountant or certified  
 61 internal auditor with at least seven years of experience in the auditing or public  
 62 accounting profession, or the equivalent, prior to appointment.

- 63 (4) The legislative auditor general shall [~~appoint~~] employ and develop a professional staff  
64 within budget limitations.
- 65 (5) The office shall exercise the constitutional authority provided in Utah Constitution,  
66 Article VI, Section 33.
- 67 (6) Under the direction of the legislative auditor general, the office shall:
- 68 (a) conduct comprehensive and special purpose audits, examinations, investigations, or  
69 reviews of entity funds, functions, and accounts;
- 70 (b) prepare and submit a written report on each audit action to the Audit Subcommittee  
71 created in Section 36-12-8 and make the report available to all members of the  
72 Legislature within 75 days after the audit action is completed;
- 73 (c) monitor, conduct a risk assessment of, or audit any efficiency evaluations that the  
74 legislative auditor general determines necessary, in accordance with Title 63J,  
75 Chapter 1, Part 9, Government Performance Reporting and Efficiency Process, and  
76 legislative rule;
- 77 (d) create, manage, and report to the Audit Subcommittee a list of high risk programs  
78 and operations that:
- 79 (i) threaten public funds or programs;
- 80 (ii) are vulnerable to inefficiency, waste, fraud, abuse, or mismanagement; or
- 81 (iii) require transformation;
- 82 (e) monitor and report to the Audit Subcommittee the health of a government  
83 organization's internal audit functions;
- 84 (f) make recommendations to increase the independence and value added of internal  
85 audit functions throughout the state;
- 86 (g) implement a process to track, monitor, and report whether the subject of an audit has  
87 implemented recommendations made in the audit report;
- 88 (h) establish, train, and [~~maintain~~] retain individuals within the office to conduct  
89 investigations and represent themselves as lawful investigators on behalf of the office;
- 90 (i) establish policies, procedures, methods, and standards of audit work and  
91 investigations for the office and staff;
- 92 (j) prepare and submit each audit and investigative report independent of any influence  
93 external of the office, including the content of the report, the conclusions reached in  
94 the report, and the manner of disclosing the legislative auditor general's findings;
- 95 (k) prepare and submit [~~the~~] an annual budget request for the office; and
- 96 (l) perform other duties as prescribed by the Legislature.

97 (7) In conducting an audit action of an entity, the office may include a determination of any  
98 or all of the following:

99 (a) the honesty and integrity of any of the entity's fiscal affairs;

100 (b) the accuracy and reliability of the entity's internal control systems and specific  
101 financial statements and reports;

102 (c) whether ~~[or not]~~ the entity's financial controls are adequate and effective to properly  
103 record and safeguard the entity's acquisition, custody, use, and accounting of public  
104 funds;

105 (d) whether the entity's administrators have complied with legislative intent;

106 (e) whether the entity's operations have been conducted in an efficient, effective, and  
107 cost efficient manner;

108 (f) whether the entity's programs have been effective in accomplishing intended  
109 objectives; and

110 (g) whether the entity's management control and information systems are adequate and  
111 effective.

112 (8) The office may provide to an entity that is the subject of an audit action the following:

113 (a) the record classification of a draft report of an audit action;

114 (b) an opportunity to discuss a draft report of an audit action before release;

115 (c) the contact information for the office's manager or supervisor of an audit action; or

116 (d) any other information related to the audit action.

117 ~~[(8)] (9)~~ [(a)] If requested by the office, each entity that the legislative auditor general is  
118 authorized to audit under Utah Constitution, Article VI, Section 33, ~~[or this section]~~  
119 shall, notwithstanding any other provision of law ~~[except as provided in Subsection~~  
120 ~~(8)(b)]~~, provide the office with access to information, materials, or resources the  
121 office determines are necessary to conduct an audit, examination, investigation, or  
122 review, including:

123 ~~[(i)]~~ (a) the following in the possession or custody of the entity in the format identified  
124 by the office:

125 ~~[(A)]~~ (i) a record, document, and report; and

126 ~~[(B)]~~ (ii) films, tapes, recordings, and electronically stored information;

127 ~~[(ii)]~~ (b) entity personnel; and

128 ~~[(iii)]~~ (c) each official or unofficial recording of formal or informal meetings or  
129 conversations to which the entity has access.

130 ~~[(b) To the extent compliance would violate federal law, the requirements of Subsection~~

- 131           ~~(8)(a) do not apply.~~
- 132   ~~[(9)]~~ (10)(a) In carrying out the duties provided for in this section and under Utah  
133       Constitution, Article VI, Section 33, the legislative auditor general may issue a  
134       subpoena to access information, materials, or resources in accordance with Chapter  
135       14, Legislative Subpoena Powers.
- 136       (b) The legislative auditor general may issue a subpoena, as described in Subsection ~~[(9)]~~  
137       (10)(a), to a financial institution or any other entity to obtain information as part of an  
138       investigation ~~[of]~~ involving public funds and fraud, waste, or abuse, including any  
139       suspected malfeasance, misfeasance, or nonfeasance~~[involving public funds]~~.
- 140   ~~[(10)]~~ (11) To preserve the professional integrity and independence of the office:
- 141       (a) no legislator or public official may urge the appointment of any person to the office;  
142       and
- 143       (b) the legislative auditor general may not be appointed to serve on any board, authority,  
144       commission, or other agency of the state during the legislative auditor general's term  
145       as legislative auditor general.
- 146   ~~[(11)]~~ (12)(a) The following records in the custody or control of the legislative auditor  
147       general are protected records under Title 63G, Chapter 2, Government Records  
148       Access and Management Act:
- 149       (i) records and audit work papers that would disclose information relating to  
150       allegations of personal misconduct, gross mismanagement, or illegal activity of a  
151       past or present governmental employee if the information or allegation cannot be  
152       corroborated by the legislative auditor general through other documents or  
153       evidence, and the records relating to the allegation are not relied upon by the  
154       legislative auditor general in preparing a final audit report;
- 155       (ii) records and audit workpapers that would disclose the identity of a person who,  
156       during the course of a legislative audit, communicated the existence of:
- 157           (A) unethical behavior;
- 158           (B) waste of public funds, property, or personnel; or
- 159           (C) a violation or suspected violation of a United States, Utah state, or political  
160       subdivision law, rule, ordinance, or regulation, if the person disclosed on the  
161       condition that the identity of the person be protected;
- 162       (iii) before an audit is completed and the final audit report is released, records or  
163       drafts circulated to a person who is not an employee or head of an entity for  
164       review, response, or information;

- 165 (iv) records that would disclose:
- 166 (A) an outline;
- 167 (B) all or part of an audit survey, audit risk assessment plan, or audit program; or
- 168 (C) other procedural documents necessary to fulfill the duties of the office; and
- 169 (v) ~~requests for audits~~ a request for an audit, if disclosure would risk circumvention
- 170 of ~~an~~ the audit.
- 171 (b) The provisions of Subsection ~~[(11)]~~ (12)(a) do not prohibit the disclosure of records
- 172 or information to a government prosecutor or peace officer if those records or
- 173 information relate to a violation of the law by an entity or entity employee.
- 174 (c) A record, as defined in Section 63G-2-103, created by the office in a closed meeting
- 175 held in accordance with Section 52-4-205:
- 176 (i) is a protected record, as defined in Section 63G-2-103;
- 177 (ii) to the extent the record contains information:
- 178 (A) described in Section 63G-2-302, is a private record; or
- 179 (B) described in Section 63G-2-304, is a controlled record; and
- 180 (iii) may not be reclassified by the office.
- 181 (d) The provisions of this section do not limit the authority otherwise given to the
- 182 legislative auditor general to maintain the private, controlled, or protected record
- 183 status of a shared record in the legislative auditor general's possession or classify a
- 184 document as public, private, controlled, or protected under Title 63G, Chapter 2,
- 185 Government Records Access and Management Act.
- 186 ~~[(12)]~~ (13) The legislative auditor general shall:
- 187 (a) be available to the Legislature and to the Legislature's committees for consultation on
- 188 matters relevant to areas of the legislative auditor general's professional competence;
- 189 (b) conduct special audits as requested by the Audit Subcommittee;
- 190 (c) report immediately to the Audit Subcommittee any apparent violation of penal
- 191 statutes disclosed by the audit of an entity and furnish to the Audit Subcommittee all
- 192 information relative to the apparent violation;
- 193 (d) report immediately to the Audit Subcommittee any apparent instances of
- 194 malfeasance or nonfeasance by an entity officer or employee disclosed by the audit of
- 195 an entity; and
- 196 (e) make any recommendations to the Audit Subcommittee with respect to the alteration
- 197 or improvement of the accounting system used by an entity.
- 198 ~~[(13)]~~ (14) If the legislative auditor general conducts an audit of an entity that has

199 previously been audited and finds that the entity has not implemented a recommendation  
 200 made by the legislative auditor general in a previous audit report, the legislative auditor  
 201 general shall report to the Audit Subcommittee that the entity has not implemented the  
 202 recommendation.

203 ~~[(14)]~~ (15) Before each annual general session, the legislative auditor general:

204 (a) shall:

205 ~~[(a)]~~ (i) prepare an annual report that:

206 ~~[(i)]~~ (A) summarizes the audits, examinations, investigations, and reviews  
 207 conducted by the office since the last annual report; and

208 ~~[(i)]~~ (B) evaluate and report the degree to which an entity that has been the subject  
 209 of an audit has implemented the audit recommendations;

210 ~~[(b)]~~ (ii) include in the report any items and recommendations that the legislative  
 211 auditor general believes the Legislature should consider in the annual general  
 212 session; and

213 ~~[(e)]~~ (iii) deliver the report to the Legislature and to the appropriate committees of the  
 214 Legislature[-] ; and

215 (b) may use information from an audit response plan or update of an audit response plan  
 216 as described in Section 36-12-15.3 when preparing the annual report described in  
 217 Subsection (15)(a)(i).

218 ~~[(15)]~~ (16)(a) If the chief officer of an entity has actual knowledge or reasonable cause to  
 219 believe that there is misappropriation of the entity's public funds or assets, or another  
 220 entity officer has actual knowledge or reasonable cause to believe that the chief  
 221 officer is misappropriating the entity's public funds or assets, the chief officer or,  
 222 alternatively, the other entity officer, shall immediately notify, in writing:

223 (i) the office;

224 (ii) the attorney general, county attorney, or district attorney; and

225 (iii)(A) for a state government organization, the chief executive officer;

226 (B) for a political subdivision government organization, the legislative body or  
 227 governing board; or

228 (C) for a receiving organization, the governing board or chief executive officer  
 229 unless the chief executive officer is believed to be misappropriating the funds  
 230 or assets, in which case the next highest officer of the receiving organization.

231 (b) As described in Subsection ~~[(15)]~~ (16)(a), the entity chief officer or, if applicable,  
 232 another entity officer, is subject to the protections of Title 67, Chapter 21, Utah

- 233 Protection of Public Employees Act.
- 234 (c) If the Office of the Legislative Auditor General receives a notification under  
 235 Subsection ~~[(15)]~~ (16)(a) or other information of misappropriation of public funds or  
 236 assets of an entity, the office shall inform the Audit Subcommittee.
- 237 (d) The attorney general, county attorney, or district attorney shall notify, in writing, the  
 238 Office of the Legislative Auditor General whether the attorney general, county  
 239 attorney, or district attorney pursued criminal or civil sanctions in the matter.
- 240 ~~[(16)(a) An actor commits interference with a legislative audit if the actor uses force,~~  
 241 ~~violence, intimidation, or engages in any other unlawful act with a purpose to~~  
 242 ~~interfere with:]~~
- 243 ~~[(i) a legislative audit action; or]~~  
 244 ~~[(ii) the office's decisions relating to:]~~
- 245 ~~[(A) the content of the office's report;]~~  
 246 ~~[(B) the conclusions reached in the office's report; or]~~  
 247 ~~[(C) the manner of disclosing the results and findings of the office.]~~
- 248 ~~[(b)]~~ (17)(a) As used in this Subsection (17), "legislative audit" means:
- 249 (i) an audit action; or
- 250 (ii) the office's decision relating to:
- 251 (A) the content of a report;
- 252 (B) the conclusions reached in a report; or
- 253 (C) the manner of disclosing the results and findings of the office.
- 254 (b) An actor commits interference with a legislative audit if the actor, with intent to  
 255 hinder, delay, falsify, or prevent a legislative audit:
- 256 (i) prevents by force, intimidation, or deception any person from performing an act  
 257 that responds to or assists with a legislative audit;
- 258 (ii) alters, destroys, conceals, or removes any material, information, or resources  
 259 from a legislative audit;
- 260 (iii) makes, presents, or uses material, information, or resources known by the actor  
 261 to be false;
- 262 (iv) conceals an item described in Subsection (9) or other information that is not  
 263 confidential or privileged; or
- 264 (v) provides false information.
- 265 (c)(i) A violation of Subsection ~~[(16)(a)]~~ (17)(b)(i), (ii), or (iii) is a class [B] A  
 266 misdemeanor.



- 267           (ii) A violation of Subsection (17)(b)(iv), (v), or (vi) is a class B misdemeanor.
- 268    [(17)] (18)(a) The office may require any current employee, or any applicant for  
 269           employment, to submit to a fingerprint-based local, regional, and criminal history  
 270           background check as an ongoing condition of employment.
- 271           (b) An employee or applicant for employment shall provide a completed fingerprint card  
 272           to the office upon request.
- 273           (c) The office shall require that an individual required to submit to a background check  
 274           under this Subsection [(17)] (18) also provide a signed waiver on a form provided by  
 275           the office that meets the requirements of Subsection 53-10-108(4).
- 276           (d) For a noncriminal justice background search and registration in accordance with  
 277           Subsection 53-10-108(13), the office shall submit to the Bureau of Criminal  
 278           Identification:
- 279           (i) the employee's or applicant's personal identifying information and fingerprints for  
 280           a criminal history search of applicable local, regional, and national databases; and  
 281           (ii) a request for all information received as a result of the local, regional, and  
 282           nationwide background check.
- 283    [(18)] (19) Subject to prioritization of the Legislative Audit Subcommittee, the Office of the  
 284           Legislative Auditor General shall conduct a feasibility study under Section 53G-3-301.1,  
 285           53G-3-301.3, or 53G-3-301.4.
- 286           Section 2. Section **36-12-15.3** is amended to read:
- 287           **36-12-15.3 . Response to audit -- Chief officer -- Entity reporting requirements --**  
 288           **Audit response plan -- Semi-annual update.**
- 289           (1) As used in this section:
- 290           (a) "Alternative action" means a process, practice, or procedure that an entity  
 291           implements in response to an audit report that is different from the process, practice,  
 292           or procedure described in a recommendation.
- 293           (b) "Audit report" means a written report that the office issues that contains the office's  
 294           findings and recommendations with respect to an audit of an entity.
- 295           (c) "Audit response plan" means a written document that an entity issues that contains  
 296           the entity's response to an audit report of the entity.
- 297           (d) "Audit Subcommittee" means the subcommittee created in Subsection 36-12-8(1)(c).
- 298           (e) "Chief officer" means the individual [~~who holds ultimate authority over~~] responsible  
 299           for the day-to-day direction, management~~[-or governance]~~ , and operation of an entity.
- 300           (f) "Entity" means:

- 301 (i) the same as that term is defined in Subsection 36-12-15(1); or
- 302 (ii) any other person that the office is authorized to audit under any other provision of
- 303 law.
- 304 (g) "Legislative committee" means the committee to which the Audit Subcommittee
- 305 refers an audit report under Subsection 36-12-8(2)(d)(ii)(C).
- 306 (h) "Office" means the Office of the Legislative Auditor General.
- 307 (i) "Recommendation" means a process, practice, or procedure described in an audit
- 308 report that the office proposes an entity implement.
- 309 (j) "Reply" means a written document that the office issues that contains the office's
- 310 response to an entity's audit response plan.
- 311 (2)(a) In addition to any other information that the office is required to include or attach
- 312 to an audit report, the office shall, for each audit report the office issues:
- 313 ~~[(a)]~~ (i) subject to Subsection (2)(b), include in the audit report:
- 314 ~~[(i)]~~ (A) the identity of the chief officer; and
- 315 ~~[(ii)]~~ (B) a notice to the chief officer that the chief officer must comply with the
- 316 reporting requirements described in this section; and
- 317 ~~[(b)]~~ (ii) attach to the audit report:
- 318 ~~[(i)]~~ (A) the audit response plan of the entity that is the subject of the audit report;
- 319 and
- 320 ~~[(ii)]~~ (B) at the discretion of the legislative auditor general, a reply to the entity's
- 321 audit response plan.
- 322 (b) To comply with the reporting requirements of this section, the legislative auditor
- 323 general may:
- 324 (i) identify an individual other than the chief officer; or
- 325 (ii) if the entity is an entity under the direct supervision and control of the governor
- 326 or the lieutenant governor, identify with the governor or lieutenant governor or
- 327 their designee, an individual other than the chief officer to comply with the
- 328 reporting requirements of this section.
- 329 (3) The chief officer of an entity that is the subject of an audit report shall:
- 330 (a) prepare an audit response plan that:
- 331 (i) is in writing;
- 332 (ii) responds to the findings in the audit report; and
- 333 (iii) subject to Subsection (4), for each recommendation in the audit report:
- 334 (A) describes how the entity will implement the recommendation;

- 335 (B) identifies the individual employed by or otherwise affiliated with the entity  
336 who is responsible for implementing the recommendation;
- 337 (C) establishes a timetable that identifies benchmarks for the entity to implement  
338 the recommendation; and
- 339 (D) specifies an anticipated deadline by which the entity will fully implement the  
340 recommendation; and
- 341 (b) sign and submit the audit response plan to the office before the office submits the  
342 audit report to the Audit Subcommittee under Subsection 36-12-15(6)(b).
- 343 (4) If the chief officer described in Subsection (3) objects to implementing a  
344 recommendation in an audit report, the chief officer shall:
- 345 (a) prepare an audit response plan in accordance with Subsections (3)(a)(i) and (ii) that:
- 346 (i) explains the basis for the objection; and
- 347 (ii)(A) identifies an alternative action that the entity will implement; or
- 348 (B) specifies that the entity will not implement the recommendation or an  
349 alternative action; and
- 350 (b) comply with submission requirements described in Subsection (3)(b).
- 351 (5) A chief officer implementing an alternative action under Subsection (4)(a)(ii)(A) shall,  
352 as it relates to the alternative action, include in the audit response plan the information  
353 described in Subsection (3)(a)(iii).
- 354 (6) Subject to Subsection [~~(8)~~] (9), if the chief officer of an entity that is the subject of an  
355 audit report implements a recommendation under Subsection (3)(a)(iii), or an alternative  
356 action under Subsections (4)(a)(ii)(A) and (5), the chief officer shall, no later than 180  
357 days after the day on which the Audit Subcommittee refers the audit report to a  
358 legislative committee:
- 359 (a) prepare an update to the entity's audit response plan that:
- 360 (i) is in writing; and
- 361 (ii) describes the entity's progress towards fully implementing:
- 362 (A) each recommendation addressed in the entity's audit response plan under  
363 Subsection (3)(a)(iii); or
- 364 (B) each alternative action addressed in the entity's audit response plan under  
365 Subsections (4)(a)(ii)(A) and (5); and
- 366 (b) submit the update to the legislative committee and the legislative auditor general.
- 367 (7) Subject to Subsection [~~(8)~~] (9), after the chief officer described in Subsection (6)  
368 complies with the submission requirements described in Subsection (6)(b), the chief

369 officer shall:

370 (a) continue to update the audit response plan in accordance with Subsection (6)(a); and

371 (b) submit the update to the legislative committee and the legislative auditor general at  
372 least semi-annually.

373 (8) Upon receiving an audit response plan update under Subsection (6) or (7), the legislative  
374 auditor general may inform the chief officer of the following:

375 (a)(i) whether the legislative auditor general agrees or disagrees with the  
376 implementation status of a recommendation; and

377 (ii) if the legislative auditor general disagrees with the implementation, the basis for  
378 the disagreement and an opportunity for the chief officer to provide additional  
379 information; and

380 (b) if the chief officer no longer needs to provide an update on the status of a  
381 recommendation.

382 ~~[(8)]~~ (9) A chief officer's obligation to update an audit response plan under this section

383 terminates when the legislative auditor general reports to the Audit Subcommittee that  
384 the entity which is the subject of the audit report has fully implemented:

385 (a) each recommendation addressed in the entity's audit response plan under Subsection  
386 (3)(a)(iii); or

387 (b) each alternative action addressed in the entity's audit response plan under  
388 Subsections (4)(a)(ii)(A) and (5) only if the alternative action has addressed the  
389 recommendation identified in the audit report.

390 Section 3. Section **36-12-15.4** is enacted to read:

391 **36-12-15.4 . Legislative auditor general -- Review of Utah System of Higher**  
392 **Education.**

393 (1) As used in this section:

394 (a) "Board" means the Utah Board of Higher Education, created in Section 53B-1-402.

395 (b) "Institution" means an institution within the Utah System of Higher Education.

396 (c) "Office" means the Office of the Legislative Auditor General created in Section  
397 36-12-15.

398 (d) "System" means the Utah System of Higher Education described in Section  
399 53B-1-102.

400 (2) As directed by the Legislative Audit Subcommittee, the office may:

401 (a) review and monitor the system, board, and an institution;

402 (b) identify areas where the system, board, and an institution can enhance performance,

403 effectiveness, and efficiency, or otherwise meet responsibilities set forth for the  
 404 system in statute; and

405 (c) establish a list of high-risk programs, operations, and functions in the system that  
 406 may require executive action, or have capacity for improved efficiency or  
 407 effectiveness.

408 (3) Upon request, the system, board, or an institution shall provide to the office  
 409 information, materials, or resources in accordance with Subsection 36-12-15(8).

410 (4) The legislative auditor general shall report findings to and regularly update the  
 411 Legislative Audit Subcommittee and board.

412 Section 4. Section **53F-2-526** is amended to read:

413 **53F-2-526 . Excellence in Education and Leadership Supplement.**

414 (1) As used in this section:

415 (a) "Center" means the Center for the School of the Future at Utah State University  
 416 established in Section 53B-18-801.

417 (b) "Eligible teacher" means a teacher who is a top-performing teacher that the center  
 418 determines using an LEA's assessment methods, including:

419 (i) student growth or achievement measures;

420 (ii) professional evaluations;

421 (iii) parent surveys; and

422 (iv) other data-driven criteria the LEA establishes and the center verifies for validity.

423 (c) "Eligible teacher" includes an individual whom an LEA participating in the program  
 424 employs and who holds:

425 (i) a license the state board issues; and

426 (ii) a position that includes a current classroom teaching assignment.

427 (d) "High poverty school" means the same as the term is defined in Section 53F-2-513.

428 (e) "LEA" means:

429 (i) a school district;

430 (ii) charter school; and

431 (iii) a regional education service agency.

432 (f) "Program" means the Excellence in Education and Leadership Supplement created in  
 433 Subsection (2).

434 (g) "Tier performance level" means the following levels of performance for a teacher in  
 435 comparison to all teachers the center determines in accordance with Subsection (7):

436 (i) the top 5% of teachers;

- 437 (ii) the next 6%-10% of teachers; and  
438 (iii) the next 11%-25% of teachers.
- 439 (h) "Top-performing" means the top 25% of teachers in comparison to all teachers the  
440 center determines using the methods described in Subsection (1)(b).
- 441 (2) Beginning July 1, 2024, there is created a five-year pilot program known as the  
442 Excellence in Education and Leadership Supplement to provide a salary supplement to  
443 an eligible teacher in recognition for outstanding instructional talent.
- 444 (3)(a) No later than December 31, 2024, an LEA shall declare the LEA's intent to  
445 participate in the program to the center.
- 446 (b) If an LEA declares an intent to participate in the program, the LEA shall:
- 447 (i) develop a process for a school principal or the principal's designee to assess a  
448 teacher's performance consistent with this section to determine if a teacher is an  
449 eligible teacher, including the corresponding tier performance level; and  
450 (ii) create an appeals process for an employee who is not nominated to be an eligible  
451 teacher.
- 452 (4) No later than April 1, 2025, an LEA shall:
- 453 (a) attend a training that the center creates regarding the guidelines for developing a  
454 process described in Subsection (3); and  
455 (b) develop and submit for approval the LEA's process described in Subsection (3) to the  
456 center.
- 457 (5)(a) The center shall review the LEA's process described in Subsection (3) and  
458 approve the process or request that the LEA make changes to the submitted process.
- 459 (b) If the center requests changes to the LEA's submitted process, the LEA shall work  
460 with the center to make necessary changes to receive final approval from the center.
- 461 (c) No later than June 30, 2025, the center shall provide final approval or denial of an  
462 LEA's process.
- 463 (6) Before the start of the 2025-2026 school year, an LEA with an approved process as  
464 described in Subsection (5) shall:
- 465 (a) ensure each school principal or the principal's designee attends a training that the  
466 center creates regarding:
- 467 (i) how to effectively use the LEA's approved process to select and submit to the  
468 center nominations for eligible teachers, including the corresponding tier  
469 performance level; and  
470 (ii) how to protect student and educator data privacy when submitting nominations

- 471 and applications, as described in Subsection (9)(b)(ii)[-] ;
- 472 (b) provide information to teachers within the LEA regarding the program and how the  
473 school's principal or principal's designee will use the approved LEA process to make  
474 nominations of eligible teachers;
- 475 (c) ensure each school principal or the principal's designee uses the LEA's approved  
476 process to evaluate and select which teachers within the school to nominate as  
477 eligible teachers, including the corresponding tier performance level; and
- 478 (d) as provided in Subsection (9), submit to the center a list of the nominated eligible  
479 teachers for the center to consider.
- 480 (7) In assessing if a nominated teacher is an eligible teacher, the center shall create an  
481 assessment process that:
- 482 (a) uses the methods described in Subsection (1)(b);
- 483 (b) calibrates the submissions an LEA submits to determine, for all nominated teachers  
484 statewide, which teachers are eligible teachers, including the corresponding tier  
485 performance level;
- 486 (c) may use additional criteria as determined by the center in consultation with  
487 participating LEAs; and
- 488 (d) establishes a scoring rubric including the scores required for a designation in each  
489 tier performance level.
- 490 (8)(a) The center shall collaborate with LEAs to create:
- 491 (i) selection and submission guidelines for:
- 492 (A) the approval of the LEA's process as described in Subsection (5); and  
493 (B) the list of nominated eligible teachers described in Subsection (6);
- 494 (ii) methods to determine student growth and achievement measures for subject areas  
495 that do not have standardized assessment data;
- 496 (iii) the weightings for each element of the assessment process described in  
497 Subsection (7); and
- 498 (iv) the trainings described in this section.
- 499 (b) The center may provide program related technical assistance to an LEA.
- 500 (9)(a) An LEA shall:
- 501 (i) apply to the center on behalf of the nominated eligible teachers within the LEA  
502 through a process and format that the center determines; and
- 503 (ii) ensure a school principal or the principal's designee reevaluates an eligible  
504 teacher's designation under this section every three years.

- 505 (b) The center shall:
- 506 (i) create an application process for an LEA to submit the list of nominated eligible  
507 teachers described in Subsection (9)(a);
- 508 (ii) coordinate with the state board in the creation of the application process described  
509 in Subsection (9)(b)(i) to ensure that any sharing of student and educator data  
510 during the application process:
- 511 (A) complies with the Family Educational Rights and Privacy Act, 34 C.F.R. Part  
512 99;
- 513 (B) complies with Title 53E, Chapter 9, Student Privacy and Data Protection; and
- 514 (C) uses disclosure avoidance techniques, including aggregating and otherwise  
515 de-identifying data;
- 516 (iii) no later than October 1, 2026, determine if a nominated teacher is an eligible  
517 teacher through the process described in Subsection (7);
- 518 (iv) verify:
- 519 (A) the validity of the LEA's process and assessment of an eligible teacher as  
520 described in Subsections (4) and (5); and
- 521 (B) the nominations described in Subsection (7) with the LEA and school  
522 administrators;
- 523 (v) certify a list of eligible teachers, including the total amount of funding the LEA  
524 receives for the LEA's eligible teachers; and
- 525 (vi) provide the list described in Subsection (9)(b)(iv) to the state board.
- 526 (10)(a) Subject to legislative appropriations, the state board shall:
- 527 (i) disburse funding to an LEA in the amount the center verifies that an LEA qualifies  
528 to receive for salary supplements under this section; and
- 529 (ii)(A) except as provided in Subsection (10)(a)(ii)(B), allocate 1% of the funds  
530 appropriated under this section to the center; and
- 531 (B) provide no more than \$500,000 to the center each fiscal year from the funds  
532 described in Subsection (10)(a)(ii)(A).
- 533 (b) The annual salary supplement for an eligible teacher is:
- 534 (i) \$10,000 for a teacher in the top 5% of teachers;
- 535 (ii) \$5,000 for a teacher in the next 6%-10% of teachers; and
- 536 (iii) \$2,000 for a teacher in the next 11%-25% of teachers.
- 537 (c) If the eligible teacher is employed at a high poverty school, the eligible teacher shall  
538 receive an additional salary supplement that is equal in amount to the eligible



- 539 teacher's salary supplement described in Subsection (10)(b).
- 540 (11)(a) An LEA shall:
- 541 (i) use the program funds to provide a salary supplement equal to the amount
- 542 specified in Subsection (10) for each eligible teacher in each tier performance
- 543 level; and
- 544 (ii) provide the salary supplement in an eligible teacher's regularly occurring
- 545 compensation in equal amounts through the contracted school years related to the
- 546 salary supplement award.
- 547 (b) An LEA:
- 548 (i) may use up to 4% of the money appropriated to the LEA for salary supplements to
- 549 cover administrative costs associated with implementing the program;
- 550 (ii) may use money appropriated to the LEA for the salary supplement for
- 551 employer-paid benefits; and
- 552 (iii) may not include a salary supplement received under this section:
- 553 (A) in a retirement calculation; or
- 554 (B) as part of retirement contributions.
- 555 (c) The salary supplement is not part of an eligible teacher's base pay, and is subject to
- 556 the eligible teacher's designation as an eligible teacher.
- 557 (12) Notwithstanding the provisions of this section, if the appropriation for the program is
- 558 insufficient to cover the costs associated with salary supplements, an LEA may
- 559 distribute the funds to each eligible teacher of the same tier of performance level on a
- 560 pro rata basis.
- 561 (13) The center and the state board shall collaborate regarding data sharing and other
- 562 relevant interactions to facilitate the successful administration of the program.
- 563 (14)(a) An eligible teacher that receives a salary supplement under the program has no
- 564 vested property right in the salary supplement or the designation as an eligible
- 565 teacher.
- 566 (b) An eligible teacher's salary supplement and designation under this section are void if
- 567 the school principal or principal's designee, LEA, or the center made or certified the
- 568 designation improperly.
- 569 (15)(a) Subject to prioritization of the Audit Subcommittee, unless the state board
- 570 contracts a private auditor in accordance with Subsection (15)(b), the Office of the
- 571 Legislative Auditor General established under Section 36-12-15 shall, in any fiscal
- 572 year:

- 573 (i) conduct an audit of the program including:
- 574 (A) an evaluation of the implementation of the program; and
- 575 (B) the efficacy of the program, including program outcomes; and
- 576 (ii) prepare and submit a written report for an audit described in this section in
- 577 accordance with Subsection 36-12-15[~~(4)(b)(ii)~~] (6)(b).
- 578 (b) Subject to legislative appropriations, the state board may contract with an external
- 579 auditor to perform the audit described in this Subsection (15).
- 580 (16)(a) The center shall report to the Education Interim Committee no later than the
- 581 2024 October meeting the following:
- 582 (i) the methodology and process the center develops to achieve the requirements of
- 583 Subsection (7);
- 584 (ii) relevant data and updates resulting from the collaborations described in
- 585 Subsection (8);
- 586 (iii) any recommendations for future legislation; and
- 587 (iv) data regarding salary supplement programs, including:
- 588 (A) different approaches used to reward teacher performance, including different
- 589 evaluation methods;
- 590 (B) research outlining the effectiveness and impact of different salary supplement
- 591 amounts on teacher retention; and
- 592 (C) other considerations for impactful salary supplement programs in relation to
- 593 teacher retention.
- 594 (b) Beginning November 1, 2026, the center shall provide an annual report to the
- 595 Education Interim Committee regarding:
- 596 (i) the statewide metrics used in accordance with Subsection (7);
- 597 (ii) de-identified and aggregated data showing the number of:
- 598 (A) salary supplements per school, including total number of eligible teachers in
- 599 each school;
- 600 (B) eligible teachers in high poverty schools;
- 601 (C) eligible teachers in each tier performance level;
- 602 (D) eligible teachers in subject areas that do not have standardized assessments;
- 603 and
- 604 (E) salary supplement denials per school, including the reasons for a denial;
- 605 (iii) proportion of eligible teachers in:
- 606 (A) school districts; and

- 607 (B) charter schools; and
- 608 (iv) teacher retention data for a school where an eligible teacher is employed.
- 609 Section 5. Section **59-1-403** is amended to read:
- 610 **59-1-403 . Confidentiality -- Exceptions -- Penalty -- Application to property tax.**
- 611 (1) As used in this section:
- 612 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:
- 613 (i) the commission administers under:
- 614 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax
- 615 Act;
- 616 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
- 617 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
- 618 (D) Section 19-6-805;
- 619 (E) Section 63H-1-205; or
- 620 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service
- 621 Charges; and
- 622 (ii) with respect to which the commission distributes the revenue collected from the
- 623 tax, fee, or charge to a qualifying jurisdiction.
- 624 (b) "Qualifying jurisdiction" means:
- 625 (i) a county, city, or town;
- 626 (ii) the military installation development authority created in Section 63H-1-201; or
- 627 (iii) the Utah Inland Port Authority created in Section 11-58-201.
- 628 (2)(a) Any of the following may not divulge or make known in any manner any
- 629 information gained by that person from any return filed with the commission:
- 630 (i) a tax commissioner;
- 631 (ii) an agent, clerk, or other officer or employee of the commission; or
- 632 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
- 633 town.
- 634 (b) An official charged with the custody of a return filed with the commission is not
- 635 required to produce the return or evidence of anything contained in the return in any
- 636 action or proceeding in any court, except:
- 637 (i) in accordance with judicial order;
- 638 (ii) on behalf of the commission in any action or proceeding under:
- 639 (A) this title; or
- 640 (B) other law under which persons are required to file returns with the

- 641 commission;
- 642 (iii) on behalf of the commission in any action or proceeding to which the
- 643 commission is a party; or
- 644 (iv) on behalf of any party to any action or proceeding under this title if the report or
- 645 facts shown by the return are directly involved in the action or proceeding.
- 646 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may
- 647 admit in evidence, any portion of a return or of the facts shown by the return, as are
- 648 specifically pertinent to the action or proceeding.
- 649 (d) Notwithstanding any other provision of state law, a person described in Subsection
- 650 (2)(a) may not divulge or make known in any manner any information gained by that
- 651 person from any return filed with the commission to the extent that the disclosure is
- 652 prohibited under federal law.
- 653 (3) This section does not prohibit:
- 654 (a) a person or that person's duly authorized representative from receiving a copy of any
- 655 return or report filed in connection with that person's own tax;
- 656 (b) the publication of statistics as long as the statistics are classified to prevent the
- 657 identification of particular reports or returns; and
- 658 (c) the inspection by the attorney general or other legal representative of the state of the
- 659 report or return of any taxpayer:
- 660 (i) who brings action to set aside or review a tax based on the report or return;
- 661 (ii) against whom an action or proceeding is contemplated or has been instituted
- 662 under this title; or
- 663 (iii) against whom the state has an unsatisfied money judgment.
- 664 (4)(a) Notwithstanding Subsection (2) and for purposes of administration, the
- 665 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah
- 666 Administrative Rulemaking Act, provide for a reciprocal exchange of information
- 667 with:
- 668 (i) the United States Internal Revenue Service; or
- 669 (ii) the revenue service of any other state.
- 670 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and
- 671 corporate franchise tax, the commission may by rule, made in accordance with Title
- 672 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered
- 673 from returns and other written statements with the federal government, any other
- 674 state, any of the political subdivisions of another state, or any political subdivision of

- 675 this state, except as limited by Sections 59-12-209 and 59-12-210, if the political  
676 subdivision, other state, or the federal government grant substantially similar  
677 privileges to this state.
- 678 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and  
679 corporate franchise tax, the commission may by rule, in accordance with Title 63G,  
680 Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of  
681 information concerning the identity and other information of taxpayers who have  
682 failed to file tax returns or to pay any tax due.
- 683 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the  
684 Division of Environmental Response and Remediation, as defined in Section  
685 19-6-402, as requested by the director of the Division of Environmental Response  
686 and Remediation, any records, returns, or other information filed with the  
687 commission under Chapter 13, Motor and Special Fuel Tax Act, or Section  
688 19-6-410.5 regarding the environmental assurance program participation fee.
- 689 (e) Notwithstanding Subsection (2), at the request of any person the commission shall  
690 provide that person sales and purchase volume data reported to the commission on a  
691 report, return, or other information filed with the commission under:
- 692 (i) Chapter 13, Part 2, Motor Fuel; or  
693 (ii) Chapter 13, Part 4, Aviation Fuel.
- 694 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,  
695 as defined in Section 59-22-202, the commission shall report to the manufacturer:
- 696 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
697 manufacturer and reported to the commission for the previous calendar year under  
698 Section 59-14-407; and  
699 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
700 manufacturer for which a tax refund was granted during the previous calendar  
701 year under Section 59-14-401 and reported to the commission under Subsection  
702 59-14-401(1)(a)(v).
- 703 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,  
704 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is  
705 prohibited from selling cigarettes to consumers within the state under Subsection  
706 59-14-210(2).
- 707 (h) Notwithstanding Subsection (2), the commission may:
- 708 (i) provide to the Division of Consumer Protection within the Department of

- 709 Commerce and the attorney general data:
- 710 (A) reported to the commission under Section 59-14-212; or
- 711 (B) related to a violation under Section 59-14-211; and
- 712 (ii) upon request, provide to any person data reported to the commission under
- 713 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).
- 714 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee
- 715 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's
- 716 Office of Planning and Budget, provide to the committee or office the total amount of
- 717 revenues collected by the commission under Chapter 24, Radioactive Waste Facility
- 718 Tax Act, for the time period specified by the committee or office.
- 719 (j) Notwithstanding Subsection (2), the commission shall make the directory required by
- 720 Section 59-14-603 available for public inspection.
- 721 (k) Notwithstanding Subsection (2), the commission may share information with federal,
- 722 state, or local agencies as provided in Subsection 59-14-606(3).
- 723 (l)(i) Notwithstanding Subsection (2), the commission shall provide the Office of
- 724 Recovery Services within the Department of Health and Human Services any
- 725 relevant information obtained from a return filed under Chapter 10, Individual
- 726 Income Tax Act, regarding a taxpayer who has become obligated to the Office of
- 727 Recovery Services.
- 728 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office
- 729 of Recovery Services to any other state's child support collection agency involved
- 730 in enforcing that support obligation.
- 731 (m)(i) Notwithstanding Subsection (2), upon request from the state court
- 732 administrator, the commission shall provide to the state court administrator, the
- 733 name, address, telephone number, county of residence, and social security number
- 734 on resident returns filed under Chapter 10, Individual Income Tax Act.
- 735 (ii) The state court administrator may use the information described in Subsection
- 736 (4)(m)(i) only as a source list for the master jury list described in Section
- 737 78B-1-106.
- 738 (n)(i) As used in this Subsection (4)(n):
- 739 (A) "GOEO" means the Governor's Office of Economic Opportunity created in
- 740 Section 63N-1a-301.
- 741 (B) "Income tax information" means information gained by the commission that is
- 742 required to be attached to or included in a return filed with the commission

- 743 under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10,  
744 Individual Income Tax Act.
- 745 (C) "Other tax information" means information gained by the commission that is  
746 required to be attached to or included in a return filed with the commission  
747 except for a return filed under Chapter 7, Corporate Franchise and Income  
748 Taxes, or Chapter 10, Individual Income Tax Act.
- 749 (D) "Tax information" means income tax information or other tax information.
- 750 (ii)(A) Notwithstanding Subsection (2) and except as provided in Subsection  
751 (4)(n)(ii)(B) or (C), the commission shall at the request of GOEO provide to  
752 GOEO all income tax information.
- 753 (B) For purposes of a request for income tax information made under Subsection  
754 (4)(n)(ii)(A), GOEO may not request and the commission may not provide to  
755 GOEO a person's address, name, social security number, or taxpayer  
756 identification number.
- 757 (C) In providing income tax information to GOEO, the commission shall in all  
758 instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).
- 759 (iii)(A) Notwithstanding Subsection (2) and except as provided in Subsection  
760 (4)(n)(iii)(B), the commission shall at the request of GOEO provide to GOEO  
761 other tax information.
- 762 (B) Before providing other tax information to GOEO, the commission shall redact  
763 or remove any name, address, social security number, or taxpayer identification  
764 number.
- 765 (iv) GOEO may provide tax information received from the commission in accordance  
766 with this Subsection (4)(n) only:
- 767 (A) as a fiscal estimate, fiscal note information, or statistical information; and  
768 (B) if the tax information is classified to prevent the identification of a particular  
769 return.
- 770 (v)(A) A person may not request tax information from GOEO under Title 63G,  
771 Chapter 2, Government Records Access and Management Act, or this section,  
772 if GOEO received the tax information from the commission in accordance with  
773 this Subsection (4)(n).
- 774 (B) GOEO may not provide to a person that requests tax information in  
775 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax  
776 information GOEO provides in accordance with Subsection (4)(n)(iv).

- 777 (o) Notwithstanding Subsection (2), the commission may provide to the governing board  
778 of the agreement or a taxing official of another state, the District of Columbia, the  
779 United States, or a territory of the United States:
- 780 (i) the following relating to an agreement sales and use tax:
- 781 (A) information contained in a return filed with the commission;
- 782 (B) information contained in a report filed with the commission;
- 783 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or
- 784 (D) a document filed with the commission; or
- 785 (ii) a report of an audit or investigation made with respect to an agreement sales and  
786 use tax.
- 787 (p) Notwithstanding Subsection (2), the commission may provide information  
788 concerning a taxpayer's state income tax return or state income tax withholding  
789 information to the Driver License Division if the Driver License Division:
- 790 (i) requests the information; and
- 791 (ii) provides the commission with a signed release form from the taxpayer allowing  
792 the Driver License Division access to the information.
- 793 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah  
794 Communications Authority, or a division of the Utah Communications Authority, the  
795 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and  
796 63H-7a-502.
- 797 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah  
798 Educational Savings Plan information related to a resident or nonresident individual's  
799 contribution to a Utah Educational Savings Plan account as designated on the  
800 resident or nonresident's individual income tax return as provided under Section  
801 59-10-1313.
- 802 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under  
803 Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility  
804 worker with the Department of Health and Human Services or its designee with the  
805 adjusted gross income of an individual if:
- 806 (i) an eligibility worker with the Department of Health and Human Services or its  
807 designee requests the information from the commission; and
- 808 (ii) the eligibility worker has complied with the identity verification and consent  
809 provisions of Sections 26B-3-106 and 26B-3-903.
- 810 (t) Notwithstanding Subsection (2), the commission may provide to a county, as



- 811 determined by the commission, information declared on an individual income tax  
812 return in accordance with Section 59-10-103.1 that relates to eligibility to claim a  
813 residential exemption authorized under Section 59-2-103.
- 814 (u) Notwithstanding Subsection (2), the commission shall provide a report regarding any  
815 access line provider that is over 90 days delinquent in payment to the commission of  
816 amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid  
817 Wireless Telecommunications Service Charges, to the board of the Utah  
818 Communications Authority created in Section 63H-7a-201.
- 819 (v) Notwithstanding Subsection (2), the commission shall provide the Department of  
820 Environmental Quality a report on the amount of tax paid by a radioactive waste  
821 facility for the previous calendar year under Section 59-24-103.5.
- 822 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the  
823 Department of Workforce Services any information received under Chapter 10, Part  
824 4, Withholding of Tax, that is relevant to the duties of the Department of Workforce  
825 Services.
- 826 (x) Notwithstanding Subsection (2), the commission may provide the Public Service  
827 Commission or the Division of Public Utilities information related to a seller that  
828 collects and remits to the commission a charge described in Subsection 69-2-405(2),  
829 including the seller's identity and the number of charges described in Subsection  
830 69-2-405(2) that the seller collects.
- 831 (y)(i) Notwithstanding Subsection (2), the commission shall provide to each  
832 qualifying jurisdiction the collection data necessary to verify the revenue collected  
833 by the commission for a distributed tax, fee, or charge collected within the  
834 qualifying jurisdiction.
- 835 (ii) In addition to the information provided under Subsection (4)(y)(i), the  
836 commission shall provide a qualifying jurisdiction with copies of returns and other  
837 information relating to a distributed tax, fee, or charge collected within the  
838 qualifying jurisdiction.
- 839 (iii)(A) To obtain the information described in Subsection (4)(y)(ii), the chief  
840 executive officer or the chief executive officer's designee of the qualifying  
841 jurisdiction shall submit a written request to the commission that states the  
842 specific information sought and how the qualifying jurisdiction intends to use  
843 the information.
- 844 (B) The information described in Subsection (4)(y)(ii) is available only in official

- 845 matters of the qualifying jurisdiction.
- 846 (iv) Information that a qualifying jurisdiction receives in response to a request under  
847 this subsection is:
- 848 (A) classified as a private record under Title 63G, Chapter 2, Government Records  
849 Access and Management Act; and
- 850 (B) subject to the confidentiality requirements of this section.
- 851 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic  
852 Beverage Services Commission, upon request, with taxpayer status information  
853 related to state tax obligations necessary to comply with the requirements described  
854 in Section 32B-1-203.
- 855 (aa) Notwithstanding Subsection (2), the commission shall inform the Department of  
856 Workforce Services, as soon as practicable, whether an individual claimed and is  
857 entitled to claim a federal earned income tax credit for the year requested by the  
858 Department of Workforce Services if:
- 859 (i) the Department of Workforce Services requests this information; and
- 860 (ii) the commission has received the information release described in Section  
861 35A-9-604.
- 862 (bb)(i) As used in this Subsection (4)(bb), "unclaimed property administrator" means  
863 the administrator or the administrator's agent, as those terms are defined in Section  
864 67-4a-102.
- 865 (ii)(A) Notwithstanding Subsection (2), upon request from the unclaimed property  
866 administrator and to the extent allowed under federal law, the commission shall  
867 provide the unclaimed property administrator the name, address, telephone  
868 number, county of residence, and social security number or federal employer  
869 identification number on any return filed under Chapter 7, Corporate Franchise  
870 and Income Taxes, or Chapter 10, Individual Income Tax Act.
- 871 (B) The unclaimed property administrator may use the information described in  
872 Subsection (4)(bb)(ii)(A) only for the purpose of returning unclaimed property  
873 to the property's owner in accordance with Title 67, Chapter 4a, Revised  
874 Uniform Unclaimed Property Act.
- 875 (iii) The unclaimed property administrator is subject to the confidentiality provisions  
876 of this section with respect to any information the unclaimed property  
877 administrator receives under this Subsection (4)(bb).
- 878 (cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a

- 879 taxpayer's state individual income tax information to a program manager of the Utah  
880 Fits All Scholarship Program under Section 53F-6-402 if:
- 881 (i) the taxpayer consents in writing to the disclosure;
  - 882 (ii) the taxpayer's written consent includes the taxpayer's name, social security  
883 number, and any other information the commission requests that is necessary to  
884 verify the identity of the taxpayer; and
  - 885 (iii) the program manager provides the taxpayer's written consent to the commission.
- 886 (dd) Notwithstanding Subsection (2), the commission may provide to the Division of  
887 Finance within the Department of Government Operations any information necessary  
888 to facilitate a payment from the commission to a taxpayer, including:
- 889 (i) the name of the taxpayer entitled to the payment or any other person legally  
890 authorized to receive the payment;
  - 891 (ii) the taxpayer identification number of the taxpayer entitled to the payment;
  - 892 (iii) the payment identification number and amount of the payment;
  - 893 (iv) the tax year to which the payment applies and date on which the payment is due;
  - 894 (v) a mailing address to which the payment may be directed; and
  - 895 (vi) information regarding an account at a depository institution to which the  
896 payment may be directed, including the name of the depository institution, the  
897 type of account, the account number, and the routing number for the account.
- 898 (ee) Notwithstanding Subsection (2), the commission shall provide the total amount of  
899 revenues collected by the commission under Subsection 59-5-202(5):
- 900 (i) at the request of a committee of the Legislature, the Office of the Legislative  
901 Fiscal Analyst, or the Governor's Office of Planning and Budget, to the committee  
902 or office for the time period specified by the committee or office; and
  - 903 (ii) to the Division of Finance for purposes of the Division of Finance administering  
904 Subsection 59-5-202(5).
- 905 (ff) Notwithstanding Subsection (2), the commission may provide the Department of  
906 Agriculture and Food with information from a return filed in accordance with  
907 Chapter 31, Cannabinoid Licensing and Tax Act.
- 908 (5)(a) Each report and return shall be preserved for at least three years.
- 909 (b) After the three-year period provided in Subsection (5)(a) the commission may  
910 destroy a report or return.
- 911 (6)(a) Any individual who violates this section is guilty of a class A misdemeanor.
- 912 (b) If the individual described in Subsection (6)(a) is an officer or employee of the state,

913 the individual shall be dismissed from office and be disqualified from holding public  
914 office in this state for a period of five years thereafter.

915 (c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in  
916 accordance with Subsection (4)(n)(iii), or an individual who requests information in  
917 accordance with Subsection (4)(n)(v):

918 (i) is not guilty of a class A misdemeanor; and

919 (ii) is not subject to:

920 (A) dismissal from office in accordance with Subsection (6)(b); or

921 (B) disqualification from holding public office in accordance with Subsection  
922 (6)(b).

923 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the  
924 Office of the Legislative Auditor General in accordance with Title 36, Chapter 12,  
925 Legislative Organization, an individual described in Subsection (2):

926 (i) is not guilty of a class A misdemeanor; and

927 (ii) is not subject to:

928 (A) dismissal from office in accordance with Subsection (6)(b); or

929 (B) disqualification from holding public office in accordance with Subsection  
930 (6)(b).

931 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.

932 Section 6. **Effective Date.**

933 This bill takes effect on May 7, 2025.