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**Veteran Organization Amendments**  
2026 GENERAL SESSION  
STATE OF UTAH  
**Chief Sponsor: Ann Millner**  
House Sponsor: Val L. Peterson

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**LONG TITLE**

**General Description:**

This bill addresses veteran organizations that are exempt from federal income taxation (tax exempt veteran organizations).

**Highlighted Provisions:**

This bill:

▸ extends benefits to tax exempt veteran organizations that are otherwise available for other tax exempt entities, including eligibility to:

- claim a sales and use tax exemption for sales derived from the organization's charitable activities;
- receive excess contributions from individuals and entities that are subject to campaign contribution limits;
- obtain donations from state agencies and assist state agencies in administering relief programs; and
- acquire conservation easements;

▸ clarifies that for purposes of statutory construction, the terms "charitable," "nonprofit," and "not-for-profit," in relation to an entity, include both tax exempt veteran organizations and other tax exempt entities unless otherwise excluded in statute; and

▸ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**10-3-208**, as last amended by Laws of Utah 2025, Chapter 90

29 **17-70-403**, as renumbered and amended by Laws of Utah 2025, First Special Session,  
 30 Chapter 13  
 31 **20A-11-201**, as last amended by Laws of Utah 2025, Chapter 448  
 32 **20A-11-301**, as last amended by Laws of Utah 2025, Chapter 448  
 33 **20A-11-401**, as last amended by Laws of Utah 2025, Chapter 448  
 34 **20A-11-601**, as last amended by Laws of Utah 2025, Chapter 448  
 35 **20A-11-602**, as last amended by Laws of Utah 2025, Chapter 448  
 36 **20A-11-801**, as last amended by Laws of Utah 2025, Chapter 448  
 37 **20A-11-802**, as last amended by Laws of Utah 2025, Chapter 448  
 38 **20A-11-1301**, as last amended by Laws of Utah 2025, Chapter 448  
 39 **20A-12-303**, as last amended by Laws of Utah 2025, Chapter 448  
 40 **35A-3-312**, as last amended by Laws of Utah 2015, Chapter 221  
 41 **35A-8-1009**, as last amended by Laws of Utah 2017, Chapter 223  
 42 **53E-7-404**, as last amended by Laws of Utah 2024, Chapter 466  
 43 **57-18-3**, as enacted by Laws of Utah 1985, Chapter 155  
 44 **59-12-104.1**, as last amended by Laws of Utah 2008, Chapter 382  
 45 **61-2-204**, as last amended by Laws of Utah 2011, Chapter 303  
 46 **63A-2-404**, as last amended by Laws of Utah 2019, Chapter 488  
 47 **63A-5b-901**, as last amended by Laws of Utah 2024, Chapter 438  
 48 **63G-6b-101**, as enacted by Laws of Utah 2024, Chapter 300  
 49 **68-3-12.5**, as last amended by Laws of Utah 2025, First Special Session, Chapter 17  
 50 **77-11a-403**, as last amended by Laws of Utah 2025, Chapter 208

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

53 Section 1. Section **10-3-208** is amended to read:

54 **10-3-208 . Campaign finance disclosure in municipal election.**

55 (1) Unless a municipality adopts by ordinance more stringent definitions, the following are  
 56 defined terms for purposes of this section:

57 (a) "Agent of a candidate" means:

- 58 (i) a person acting on behalf of a candidate at the direction of the reporting entity;
- 59 (ii) a person employed by a candidate in the candidate's capacity as a candidate;
- 60 (iii) the personal campaign committee of a candidate;
- 61 (iv) a member of the personal campaign committee of a candidate in the member's  
 62 capacity as a member of the personal campaign committee of the candidate; or

- 63 (v) a political consultant of a candidate.
- 64 (b) "Anonymous contribution limit" means for each calendar year:
- 65 (i) \$50; or
- 66 (ii) an amount less than \$50 that is specified in an ordinance of the municipality.
- 67 (c)(i) "Candidate" means a person who:
- 68 (A) files a declaration of candidacy for municipal office; or
- 69 (B) receives contributions, makes expenditures, or gives consent for any other
- 70 person to receive contributions or make expenditures to bring about the
- 71 person's nomination or election to a municipal office.
- 72 (ii) "Candidate" does not mean a person who files for the office of judge.
- 73 (d)(i) "Contribution" means any of the following when done for political purposes:
- 74 (A) a gift, subscription, donation, loan, advance, or deposit of money or anything
- 75 of value given to a candidate;
- 76 (B) an express, legally enforceable contract, promise, or agreement to make a gift,
- 77 subscription, donation, unpaid or partially unpaid loan, advance, or deposit of
- 78 money or anything of value to the candidate;
- 79 (C) any transfer of funds from another reporting entity to the candidate;
- 80 (D) compensation paid by any person or reporting entity other than the candidate
- 81 for personal services provided without charge to the candidate;
- 82 (E) a loan made by a candidate deposited to the candidate's own campaign; and
- 83 (F) an in-kind contribution.
- 84 (ii) "Contribution" does not include:
- 85 (A) services provided by an individual volunteering a portion or all of the
- 86 individual's time on behalf of the candidate if the services are provided without
- 87 compensation by the candidate or any other person;
- 88 (B) money lent to the candidate by a financial institution in the ordinary course of
- 89 business; or
- 90 (C) goods or services provided for the benefit of a candidate at less than fair
- 91 market value that are not authorized by or coordinated with the candidate.
- 92 (e) "Coordinated with" means that goods or services provided for the benefit of a
- 93 candidate are provided:
- 94 (i) with the candidate's prior knowledge, if the candidate does not object;
- 95 (ii) by agreement with the candidate;
- 96 (iii) in coordination with the candidate; or

- 97 (iv) using official logos, slogans, and similar elements belonging to a candidate.
- 98 (f)(i) "Expenditure" means any of the following made by a candidate or an agent of  
99 the candidate on behalf of the candidate:
- 100 (A) any disbursement from contributions, receipts, or from an account described  
101 in Subsection (3)(a);
- 102 (B) a purchase, payment, donation, distribution, loan, advance, deposit, gift of  
103 money, or anything of value made for political purposes;
- 104 (C) an express, legally enforceable contract, promise, or agreement to make any  
105 purchase, payment, donation, distribution, loan, advance, deposit, gift of  
106 money, or anything of value for a political purpose;
- 107 (D) compensation paid by a candidate for personal services rendered by a person  
108 without charge to a reporting entity;
- 109 (E) a transfer of funds between the candidate and a candidate's personal campaign  
110 committee as defined in Section 20A-11-101; or
- 111 (F) goods or services provided by a reporting entity to or for the benefit of the  
112 candidate for political purposes at less than fair market value.
- 113 (ii) "Expenditure" does not include:
- 114 (A) services provided without compensation by an individual volunteering a  
115 portion or all of the individual's time on behalf of a candidate; or
- 116 (B) money lent to a candidate by a financial institution in the ordinary course of  
117 business.
- 118 (g) "In-kind contribution" means anything of value other than money, that is accepted by  
119 or coordinated with a candidate.
- 120 (h)(i) "Political consultant" means a person who is paid by a candidate, or paid by  
121 another person on behalf of and with the knowledge of the candidate, to provide  
122 political advice to the candidate.
- 123 (ii) "Political consultant" includes a circumstance described in Subsection (1)(h)(i),  
124 where the person:
- 125 (A) has already been paid, with money or other consideration;
- 126 (B) expects to be paid in the future, with money or other consideration; or
- 127 (C) understands that the person may, in the discretion of the candidate or another  
128 person on behalf of and with the knowledge of the candidate, be paid in the  
129 future, with money or other consideration.
- 130 (i) "Political purposes" means an act done with the intent or in a way to influence or tend

131 to influence, directly or indirectly, any person to refrain from voting or to vote for or  
132 against any candidate or a person seeking a municipal office at any caucus, political  
133 convention, or election.

134 (j) "Reporting entity" means:

135 (i) a candidate;

136 (ii) a committee appointed by a candidate to act for the candidate;

137 (iii) a person who holds an elected municipal office;

138 (iv) a party committee as defined in Section 20A-11-101;

139 (v) a political action committee as defined in Section 20A-11-101;

140 (vi) a political issues committee as defined in Section 20A-11-101;

141 (vii) a corporation as defined in Section 20A-11-101; or

142 (viii) a labor organization as defined in Section 20A-11-1501.

143 (2)(a) A municipality may adopt an ordinance establishing campaign finance disclosure  
144 requirements for a candidate that are more stringent than the requirements provided  
145 in Subsections (3) through (8).

146 (b) The municipality may adopt definitions that are more stringent than those provided  
147 in Subsection (1).

148 (c) If a municipality fails to adopt a campaign finance disclosure ordinance described in  
149 Subsection (2)(a), a candidate shall comply with financial reporting requirements  
150 contained in Subsections (3) through (8).

151 (3) Each candidate:

152 (a) shall deposit a contribution in a separate campaign account in a financial institution;  
153 and

154 (b) may not deposit or mingle any campaign contributions received into a personal or  
155 business account.

156 (4)(a) In a year in which a municipal primary is held, each candidate who will  
157 participate in the municipal primary shall file a campaign finance statement with the  
158 municipal clerk or recorder no later than seven days before the day described in  
159 Subsection 20A-1-201.5(2).

160 (b) Each candidate who is not eliminated at a municipal primary election shall file a  
161 campaign finance statement with the municipal clerk or recorder no later than:

162 (i) 28 days before the day on which the municipal general election is held;

163 (ii) seven days before the day on which the municipal general election is held; and

164 (iii) 30 days after the day on which the municipal general election is held.

- 165 (c) Each candidate for municipal office who is eliminated at a municipal primary  
166 election shall file with the municipal clerk or recorder a campaign finance statement  
167 within 30 days after the day on which the municipal primary election is held.
- 168 (5) If a municipality does not conduct a primary election for a race, each candidate who will  
169 participate in that race shall file a campaign finance statement with the municipal clerk  
170 or recorder no later than:
- 171 (a) 28 days before the day on which the municipal general election is held;  
172 (b) seven days before the day on which the municipal general election is held; and  
173 (c) 30 days after the day on which the municipal general election is held.
- 174 (6)(a) If a candidate seeks appointment to fill a midterm vacancy in a municipal office  
175 the candidate shall, no later than three business days before the day on which the  
176 municipal legislative body meets to interview the candidate in accordance with  
177 Section 20A-1-510, file a campaign finance statement with the municipal clerk or  
178 recorder.
- 179 (b) Upon receipt of the campaign finance statement described in Subsection (6)(a), the  
180 municipal clerk or recorder shall immediately submit a copy of the statement to the  
181 municipal legislative body.
- 182 (7) Each campaign finance statement described in Subsection (4), (5), or (6) shall:
- 183 (a) except as provided in Subsection (7)(b):
- 184 (i) report all of the candidate's itemized and total:
- 185 (A) contributions, including in-kind and other nonmonetary contributions,  
186 received up to and including five days before the campaign finance statement  
187 is due, excluding a contribution previously reported; and
- 188 (B) expenditures made up to and including five days before the campaign finance  
189 statement is due, excluding an expenditure previously reported; and
- 190 (ii) identify:
- 191 (A) for each contribution, the amount of the contribution and the name of the  
192 donor, if known; and
- 193 (B) for each expenditure, the amount of the expenditure and the name of the  
194 recipient of the expenditure; or
- 195 (b) report the total amount of all contributions and expenditures if the candidate receives  
196 \$500 or less in contributions and spends \$500 or less on the candidate's campaign.
- 197 (8) Within 30 days after receiving a contribution that is cash or a negotiable instrument,  
198 exceeds the anonymous contribution limit, and is from a donor whose name is unknown,

- 199 a candidate shall disburse the amount of the contribution to:
- 200 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
201 political subdivision's general fund; or
- 202 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)  
203 or (19), Internal Revenue Code.
- 204 (9)(a) A municipality may, by ordinance:
- 205 (i) provide an anonymous contribution limit less than \$50;
- 206 (ii) require greater disclosure of contributions or expenditures than is required in this  
207 section; and
- 208 (iii) impose additional penalties on candidates who fail to comply with the applicable  
209 requirements beyond those imposed by this section.
- 210 (b) A candidate is subject to the provisions of this section and not the provisions of an  
211 ordinance adopted by the municipality under Subsection (9)(a) if:
- 212 (i) the municipal ordinance establishes requirements or penalties that differ from  
213 those established in this section; and
- 214 (ii) the municipal clerk or recorder fails to notify the candidate of the provisions of  
215 the ordinance as required in Subsection (10).
- 216 (10) Each municipal clerk or recorder shall, at the time the candidate for municipal office  
217 files a declaration of candidacy, and again 35 days before each municipal general  
218 election, notify the candidate in writing of:
- 219 (a) the provisions of statute or municipal ordinance governing the disclosure of  
220 contributions and expenditures;
- 221 (b) the dates when the candidate's campaign finance statement is required to be filed; and
- 222 (c) the penalties that apply for failure to file a timely campaign finance statement,  
223 including the statutory provision that requires removal of the candidate's name from  
224 the ballot for failure to file the required campaign finance statement when required.
- 225 (11) Notwithstanding any provision of Title 63G, Chapter 2, Government Records Access  
226 and Management Act, the municipal clerk or recorder shall:
- 227 (a) make each campaign finance statement filed by a candidate available for public  
228 inspection and copying no later than one business day after the statement is filed; and
- 229 (b) make the campaign finance statement filed by a candidate available for public  
230 inspection by:
- 231 (i) posting an electronic copy or the contents of the statement on the municipality's  
232 website no later than seven business days after the day on which the statement is

- 233 filed; and
- 234 (ii) in order to comply with the requirements of Subsection 20A-11-103(4)(b)(ii),  
235 providing the lieutenant governor with a link to the electronic posting described in  
236 Subsection (11)(b)(i) no later than two business days after the day on which the  
237 statement is filed.
- 238 (12)(a) If a candidate fails to timely file a campaign finance statement required under  
239 Subsection (4) or (5), the municipal clerk or recorder:
- 240 (i) may send an electronic notice to the candidate that states:
- 241 (A) that the candidate failed to timely file the campaign finance statement; and  
242 (B) that, if the candidate fails to file the report within 24 hours after the deadline  
243 for filing the report, the candidate will be disqualified; and
- 244 (ii) may impose a fine of \$50 on the candidate.
- 245 (b) The municipal clerk or recorder shall disqualify a candidate and inform the  
246 appropriate election official that the candidate is disqualified if the candidate fails to  
247 file a campaign finance statement described in Subsection (4) or (5) within 24 hours  
248 after the deadline for filing the report.
- 249 (c) If a candidate is disqualified under Subsection (12)(b), the election official:
- 250 (i) shall:
- 251 (A) notify every opposing candidate for the municipal office that the candidate is  
252 disqualified;
- 253 (B) send an email notification to each voter who is eligible to vote in the  
254 municipal election office race for whom the election official has an email  
255 address informing the voter that the candidate is disqualified and that votes cast  
256 for the candidate will not be counted;
- 257 (C) post notice of the disqualification on a public website; and  
258 (D) if practicable, remove the candidate's name from the ballot by blacking out the  
259 candidate's name before the ballots are delivered to voters; and
- 260 (ii) may not count any votes for that candidate.
- 261 (13) An election official may fulfill the requirements described in Subsection (12)(c)(i) in  
262 relation to a mailed ballot, including a military overseas ballot, by including with the  
263 ballot a written notice:
- 264 (a) informing the voter that the candidate is disqualified; or  
265 (b) directing the voter to a public website to inform the voter whether a candidate on the  
266 ballot is disqualified.

- 267 (14) Notwithstanding Subsection (12)(b), a candidate who timely files each campaign  
268 finance statement required under Subsection (4) or (5) is not disqualified if:
- 269 (a) the statement details accurately and completely the information required under  
270 Subsection (7), except for inadvertent omissions or insignificant errors or  
271 inaccuracies; and
- 272 (b) the omissions, errors, or inaccuracies are corrected in an amended report or in the  
273 next scheduled report.
- 274 (15) A candidate for municipal office who is disqualified under Subsection (12)(b) shall file  
275 with the municipal clerk or recorder a complete and accurate campaign finance  
276 statement within 30 days after the day on which the candidate is disqualified.
- 277 (16) A campaign finance statement required under this section is considered filed if it is  
278 received in the municipal clerk or recorder's office by 5 p.m. on the date that it is due.
- 279 (17)(a) A private party in interest may bring a civil action in a court with jurisdiction  
280 under Title 78A, Judiciary and Judicial Administration, to enforce the provisions of  
281 this section or an ordinance adopted under this section.
- 282 (b) In a civil action under Subsection (17)(a), the court may award costs and attorney  
283 fees to the prevailing party.
- 284 Section 2. Section **17-70-403** is amended to read:
- 285 **17-70-403 . Campaign financial disclosure in county elections.**
- 286 (1) A county shall adopt an ordinance establishing campaign finance disclosure  
287 requirements for:
- 288 (a) candidates for county office; and  
289 (b) candidates for local school board office who reside in that county.
- 290 (2) The ordinance required by Subsection (1) shall include:
- 291 (a) a requirement that each candidate for county office or local school board office  
292 report the candidate's itemized and total campaign contributions and expenditures at  
293 least once within the two weeks before the election and at least once within two  
294 months after the election;
- 295 (b) a definition of "contribution" and "expenditure" that requires reporting of  
296 nonmonetary contributions such as in-kind contributions and contributions of  
297 tangible things;
- 298 (c) a requirement that the financial reports identify:
- 299 (i) for each contribution, the name of the donor of the contribution, if known, and the  
300 amount of the contribution; and

- 301 (ii) for each expenditure, the name of the recipient and the amount of the expenditure;
- 302 (d) a requirement that a candidate for county office or local school board office deposit a  
303 contribution in a separate campaign account into a financial institution;
- 304 (e) a prohibition against a candidate for county office or local school board office  
305 depositing or mingling any contributions received into a personal or business account;
- 306 (f) a requirement that a candidate for county office who receives a contribution that is  
307 cash or a negotiable instrument, exceeds \$50, and is from a donor whose name is  
308 unknown, shall, within 30 days after receiving the contribution, disburse the amount  
309 of the contribution to:
- 310 (i) the treasurer of the state or a political subdivision for deposit into the state's or  
311 political subdivision's general fund; or
- 312 (ii) an organization that is exempt from federal income taxation under Section  
313 501(c)(3), Internal Revenue Code;
- 314 (g) a requirement that a candidate seeking appointment to fill a midterm vacancy in a  
315 county office or local school board office file the financial report described in  
316 Subsection (2)(c) with the county clerk:
- 317 (i) for a county office vacancy described in Subsection 20A-1-508(3) or (7), no later  
318 than three business days before the day on which the political party of the prior  
319 officeholder submits the candidate's name to the county legislative body as the  
320 individual the political party selects to fill the vacancy;
- 321 (ii) for a county or district attorney office vacancy described in Subsection  
322 20A-1-509.1(5)(a), no later than three business days before the day on which the  
323 political party of the prior officeholder submits the candidate's name to the county  
324 legislative body as one of the three individuals the party nominates to fill the  
325 vacancy;
- 326 (iii) for a county or district attorney office vacancy described in Section 20A-1-509.2:  
327 (A) no later than the deadline for the candidate to submit an application to fill the  
328 vacancy under Subsection 20A-1-509.2(2)(c); and  
329 (B) if, under Subsection 20A-1-509.2(3), more than three attorneys submit an  
330 application to fill the vacancy, no later than three business days before the day  
331 on which the political party of the prior officeholder submits the candidate's  
332 name to the county legislative body as one of the three individuals the party  
333 nominates to fill the vacancy; or
- 334 (iv) for a local school board office vacancy, no later than three business days before

- 335 the day on which the local school board meets to interview each candidate  
336 interested in filling the vacancy in accordance with Section 20A-1-511; and
- 337 (h) a requirement that, upon receipt of the financial report described in Subsection (2)(g),  
338 the county clerk immediately submit a copy of the report to the county legislative  
339 body.
- 340 (3)(a) As used in this Subsection (3), "account" means an account in a financial  
341 institution:
- 342 (i) that is not described in Subsection (2)(d); and  
343 (ii) into which or from which a person who, as a candidate for an office, other than a  
344 county office for which the person files a declaration of candidacy or federal  
345 office, or as a holder of an office, other than a county office for which the person  
346 files a declaration of candidacy or federal office, deposits a contribution or makes  
347 an expenditure.
- 348 (b) The ordinance required by Subsection (1) shall include a requirement that a  
349 candidate for county office or local school board office include on a financial report  
350 filed in accordance with the ordinance a contribution deposited in or an expenditure  
351 made from an account:
- 352 (i) since the last financial report was filed; or  
353 (ii) that has not been reported under a statute or ordinance that governs the account.
- 354 (4) If any county fails to adopt a campaign finance disclosure ordinance described in  
355 Subsection (1), candidates for county office, other than community council office, and  
356 candidates for local school board office shall comply with the financial reporting  
357 requirements contained in Subsections (5) through (10).
- 358 (5) A candidate for elective office in a county or local school board office:
- 359 (a) shall deposit a contribution into a separate campaign account in a financial  
360 institution; and  
361 (b) may not deposit or mingle any contributions received into a personal or business  
362 account.
- 363 (6) Each candidate for elective office in any county who is not required to submit a  
364 campaign financial statement to the lieutenant governor, and each candidate for local  
365 school board office, shall file a signed campaign financial statement with the county  
366 clerk:
- 367 (a) seven days before the date of the regular general election, reporting each contribution  
368 and each expenditure as of 10 days before the date of the regular general election; and

- 369 (b) no later than 30 days after the date of the regular general election.
- 370 (7)(a) The statement filed seven days before the regular general election shall include:
- 371 (i) a list of each contribution received by the candidate, and the name of the donor, if
- 372 known; and
- 373 (ii) a list of each expenditure for political purposes made during the campaign period,
- 374 and the recipient of each expenditure.
- 375 (b) The statement filed 30 days after the regular general election shall include:
- 376 (i) a list of each contribution received after the cutoff date for the statement filed
- 377 seven days before the election, and the name of the donor; and
- 378 (ii) a list of all expenditures for political purposes made by the candidate after the
- 379 cutoff date for the statement filed seven days before the election, and the recipient
- 380 of each expenditure.
- 381 (8)(a) As used in this Subsection (8), "account" means an account in a financial
- 382 institution:
- 383 (i) that is not described in Subsection (5)(a); and
- 384 (ii) into which or from which a person who, as a candidate for an office, other than a
- 385 county office for which the person filed a declaration of candidacy or federal
- 386 office, or as a holder of an office, other than a county office for which the person
- 387 filed a declaration of candidacy or federal office, deposits a contribution or makes
- 388 an expenditure.
- 389 (b) A county office candidate and a local school board office candidate shall include on
- 390 any campaign financial statement filed in accordance with Subsection (6) or (7):
- 391 (i) a contribution deposited into an account:
- 392 (A) since the last campaign finance statement was filed; or
- 393 (B) that has not been reported under a statute or ordinance that governs the
- 394 account; or
- 395 (ii) an expenditure made from an account:
- 396 (A) since the last campaign finance statement was filed; or
- 397 (B) that has not been reported under a statute or ordinance that governs the
- 398 account.
- 399 (9) Within 30 days after receiving a contribution that is cash or a negotiable instrument,
- 400 exceeds \$50, and is from a donor whose name is unknown, a county office candidate
- 401 shall disburse the amount of the contribution to:
- 402 (a) the treasurer of the state or a political subdivision for deposit into the state's or

- 403 political subdivision's general fund; or
- 404 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)
- 405 or (19), Internal Revenue Code.
- 406 (10) Candidates for elective office in any county, and candidates for local school board
- 407 office, who are eliminated at a primary election shall file a signed campaign financial
- 408 statement containing the information required by this section not later than 30 days after
- 409 the primary election.
- 410 (11)(a) A candidate seeking appointment to fill a midterm vacancy in a county office or
- 411 local school board office shall:
- 412 (i) comply with Subsections (5) and (9); and
- 413 (ii) file a signed campaign financial statement with the county clerk no later than the
- 414 deadline described in Subsection (2)(g).
- 415 (b) Upon receipt of the campaign financial statement described in Subsection (11)(a)(ii),
- 416 the county clerk shall immediately submit a copy of the statement to the county
- 417 legislative body.
- 418 (12) Any individual who fails to comply with this section is guilty of an infraction.
- 419 (13)(a) Counties may, by ordinance, enact requirements that:
- 420 (i) require greater disclosure of campaign contributions and expenditures; and
- 421 (ii) impose additional penalties.
- 422 (b) The requirements described in Subsection (13)(a) apply to a local school board office
- 423 candidate who resides in that county.
- 424 (14) If a candidate fails to file an interim report due before the election, the county clerk:
- 425 (a) may send an electronic notice to the candidate and the political party of which the
- 426 candidate is a member, if any, that states:
- 427 (i) that the candidate failed to timely file the report; and
- 428 (ii) that, if the candidate fails to file the report within 24 hours after the deadline for
- 429 filing the report, the candidate will be disqualified and the political party will not
- 430 be permitted to replace the candidate; and
- 431 (b) impose a fine of \$100 on the candidate.
- 432 (15)(a) The county clerk shall disqualify a candidate and inform the appropriate election
- 433 officials that the candidate is disqualified if the candidate fails to file an interim
- 434 report described in Subsection (14) within 24 hours after the deadline for filing the
- 435 report.
- 436 (b) The political party of a candidate who is disqualified under Subsection (15)(a) may

- 437 not replace the candidate.
- 438 (c) A candidate who is disqualified under Subsection (15)(a) shall file with the county  
439 clerk a complete and accurate campaign finance statement within 30 days after the  
440 day on which the candidate is disqualified.
- 441 (16) If a candidate is disqualified under Subsection (15)(a), the election official:
- 442 (a) shall:
- 443 (i) notify every opposing candidate for the county office that the candidate is  
444 disqualified;
- 445 (ii) send an email notification to each voter who is eligible to vote in the county  
446 election office race for whom the election official has an email address informing  
447 the voter that the candidate is disqualified and that votes cast for the candidate will  
448 not be counted;
- 449 (iii) post notice of the disqualification on the county's website; and
- 450 (iv) if practicable, remove the candidate's name from the ballot by blacking out the  
451 candidate's name before the ballots are delivered to voters; and
- 452 (b) may not count any votes for that candidate.
- 453 (17) An election official may fulfill the requirement described in Subsection (16)(a) in  
454 relation to a mailed ballot, including a military or overseas ballot, by including with the  
455 ballot a written notice directing the voter to the county's website to inform the voter  
456 whether a candidate on the ballot is disqualified.
- 457 (18) A candidate is not disqualified if:
- 458 (a) the candidate files the interim reports described in Subsection (14) no later than 24  
459 hours after the applicable deadlines for filing the reports;
- 460 (b) the reports are completed, detailing accurately and completely the information  
461 required by this section except for inadvertent omissions or insignificant errors or  
462 inaccuracies; and
- 463 (c) the omissions, errors, or inaccuracies are corrected in an amended report or in the  
464 next scheduled report.
- 465 (19)(a) A report is considered timely filed if:
- 466 (i) the report is received in the county clerk's office no later than midnight, Mountain  
467 Time, at the end of the day on which the report is due;
- 468 (ii) the report is received in the county clerk's office with a United States Postal  
469 Service postmark three days or more before the date that the report was due; or
- 470 (iii) the candidate has proof that the report was mailed, with appropriate postage and

- 471 addressing, three days before the report was due.
- 472 (b) For a county clerk's office that is not open until midnight at the end of the day on  
473 which a report is due, the county clerk shall permit a candidate to file the report via  
474 email or another electronic means designated by the county clerk.
- 475 (20)(a) Any private party in interest may bring an action in a court with jurisdiction  
476 under Title 78A, Judiciary and Judicial Administration, to enforce the provisions of  
477 this section or any ordinance adopted under this section.
- 478 (b) In a civil action filed under Subsection (20)(a), the court shall award costs and  
479 attorney fees to the prevailing party.
- 480 (21) Notwithstanding any provision of Title 63G, Chapter 2, Government Records Access  
481 and Management Act, the county clerk shall:
- 482 (a) make each campaign finance statement filed by a candidate available for public  
483 inspection and copying no later than one business day after the statement is filed; and
- 484 (b) make the campaign finance statement filed by a candidate available for public  
485 inspection by:
- 486 (i) posting an electronic copy or the contents of the statement on the county's website  
487 no later than seven business days after the day on which the statement is filed; and
- 488 (ii) in order to meet the requirements of Subsection 20A-11-103(4)(b)(ii), providing  
489 the lieutenant governor with a link to the electronic posting described in  
490 Subsection (21)(b)(i) no later than two business days after the day the statement is  
491 filed.
- 492 Section 3. Section **20A-11-201** is amended to read:
- 493 **20A-11-201 . State office -- Separate bank account for campaign funds -- No**  
494 **personal use -- State office candidate reporting deadline -- Report other accounts --**  
495 **Anonymous contributions.**
- 496 (1)(a) Each state office candidate or the candidate's personal campaign committee shall  
497 deposit each contribution received in one or more separate campaign accounts in a  
498 financial institution.
- 499 (b) A state office candidate or a candidate's personal campaign committee may not use  
500 money deposited in a campaign account for:
- 501 (i) a personal use expenditure; or
- 502 (ii) an expenditure prohibited by law.
- 503 (c) Each state officeholder or the state officeholder's personal campaign committee shall  
504 deposit each contribution and public service assistance received in one or more

- 505 separate campaign accounts in a financial institution.
- 506 (d) A state officeholder or a state officeholder's personal campaign committee may not  
507 use money deposited in a campaign account for:
- 508 (i) a personal use expenditure; or  
509 (ii) an expenditure prohibited by law.
- 510 (2)(a) A state office candidate or the candidate's personal campaign committee may not  
511 deposit or mingle any contributions received into a personal or business account.
- 512 (b) A state officeholder or the state officeholder's personal campaign committee may not  
513 deposit or mingle any contributions or public service assistance received into a  
514 personal or business account.
- 515 (3) If a person who is no longer a state office candidate chooses not to expend the money  
516 remaining in a campaign account, the person shall continue to file the year-end summary  
517 report required by Section 20A-11-203 until the statement of dissolution and final  
518 summary report required by Section 20A-11-205 are filed with the lieutenant governor.
- 519 (4)(a) Except as provided in Subsection (4)(b) and Section 20A-11-402, a person who is  
520 no longer a state office candidate may not expend or transfer the money in a  
521 campaign account in a manner that would cause the former state office candidate to  
522 recognize the money as taxable income under federal tax law.
- 523 (b) A person who is no longer a state office candidate may transfer the money in a  
524 campaign account in a manner that would cause the former state office candidate to  
525 recognize the money as taxable income under federal tax law if the transfer is made  
526 to a campaign account for federal office.
- 527 (5)(a) As used in this Subsection (5), "received" means the same as that term is defined  
528 in Subsection 20A-11-204(1)(b).
- 529 (b) Each state office candidate shall report to the lieutenant governor each contribution  
530 received by the state office candidate:
- 531 (i) except as provided in Subsection (5)(b)(ii), within 31 calendar days after the day  
532 on which the contribution is received; or
- 533 (ii) within seven business days after the day on which the contribution is received, if:
- 534 (A) the state office candidate is contested in a convention and the contribution is  
535 received within 30 calendar days before the day on which the convention is  
536 held;
- 537 (B) the state office candidate is contested in a primary election and the  
538 contribution is received within 30 calendar days before the day on which the

- 539 primary election is held; or
- 540 (C) the state office candidate is contested in a general election and the
- 541 contribution is received within 30 calendar days before the day on which the
- 542 general election is held.
- 543 (c) Except as provided in Subsection (5)(d), for each contribution that a state office
- 544 candidate fails to report within the time period described in Subsection (5)(b), the
- 545 lieutenant governor shall impose a fine against the state office candidate in an amount
- 546 equal to:
- 547 (i) 10% of the amount of the contribution, if the state office candidate reports the
- 548 contribution within 60 calendar days after the day on which the time period
- 549 described in Subsection (5)(b) ends; or
- 550 (ii) 20% of the amount of the contribution, if the state office candidate fails to report
- 551 the contribution within 60 calendar days after the day on which the time period
- 552 described in Subsection (5)(b) ends.
- 553 (d) The lieutenant governor may waive the fine described in Subsection (5)(c) and issue
- 554 a warning to the state office candidate if:
- 555 (i) the contribution that the state office candidate fails to report is paid by the state
- 556 office candidate from the state office candidate's personal funds;
- 557 (ii) the state office candidate has not previously violated Subsection (5)(c) in relation
- 558 to a contribution paid by the state office candidate from the state office candidate's
- 559 personal funds; and
- 560 (iii) the lieutenant governor determines that the failure to timely report the
- 561 contribution is due to the state office candidate not understanding that the
- 562 reporting requirement includes a contribution paid by a state office candidate from
- 563 the state office candidate's personal funds.
- 564 (e) The lieutenant governor shall:
- 565 (i) deposit money received under Subsection (5)(c) into the General Fund; and
- 566 (ii) report on the lieutenant governor's website, in the location where reports relating
- 567 to each state office candidate are available for public access:
- 568 (A) each fine imposed by the lieutenant governor against the state office candidate;
- 569 (B) the amount of the fine;
- 570 (C) the amount of the contribution to which the fine relates; and
- 571 (D) the date of the contribution.
- 572 (6)(a) As used in this Subsection (6), "account" means an account in a financial

- 573 institution:
- 574 (i) that is not described in Subsection (1)(a); and
- 575 (ii) into which or from which a person who, as a candidate for an office, other than
- 576 the state office for which the person files a declaration of candidacy or federal
- 577 office, or as a holder of an office, other than a state office for which the person
- 578 files a declaration of candidacy or federal office, deposits a contribution or makes
- 579 an expenditure.
- 580 (b) A state office candidate shall include on any financial statement filed in accordance
- 581 with this part:
- 582 (i) a contribution deposited in an account:
- 583 (A) since the last campaign finance statement was filed; or
- 584 (B) that has not been reported under a statute or ordinance that governs the
- 585 account; or
- 586 (ii) an expenditure made from an account:
- 587 (A) since the last campaign finance statement was filed; or
- 588 (B) that has not been reported under a statute or ordinance that governs the
- 589 account.
- 590 (7) Within 31 calendar days after the day on which a state office candidate receives a
- 591 contribution that is cash or a negotiable instrument, exceeds \$50, and is from an
- 592 unknown source, the state office candidate shall disburse the amount of the contribution
- 593 to an organization that is exempt from federal income taxation under Section 501(c)(3)
- 594 or (19), Internal Revenue Code.

595 Section 4. Section **20A-11-301** is amended to read:

596 **20A-11-301 . Legislative office -- Campaign finance requirements -- Candidate as**

597 **a political action committee officer -- No personal use -- Contribution reporting deadline**

598 **-- Report other accounts -- Anonymous contributions.**

- 599 (1)(a)(i) Each legislative office candidate shall deposit each contribution received in
- 600 one or more separate accounts in a financial institution that are dedicated only to
- 601 that purpose.
- 602 (ii) A legislative office candidate may:
- 603 (A) receive a contribution from a political action committee registered under
- 604 Section 20A-11-601; and
- 605 (B) be designated by a political action committee as an officer who has primary
- 606 decision-making authority as described in Section 20A-11-601.

- 607 (b) A legislative office candidate or the candidate's personal campaign committee may  
608 not use money deposited in an account described in Subsection (1)(a)(i) for:  
609 (i) a personal use expenditure; or  
610 (ii) an expenditure prohibited by law.
- 611 (c)(i) Each legislative officeholder shall deposit each contribution and public service  
612 assistance received in one or more separate accounts in a financial institution that  
613 are dedicated only to that purpose.  
614 (ii) A legislative officeholder may:  
615 (A) receive a contribution or public service assistance from a political action  
616 committee registered under Section 20A-11-601; and  
617 (B) be designated by a political action committee as an officer who has primary  
618 decision-making authority as described in Section 20A-11-601.
- 619 (d) A legislative officeholder or the legislative officeholder's personal campaign  
620 committee may not use money deposited in an account described in Subsection  
621 (1)(c)(i) for:  
622 (i) a personal use expenditure; or  
623 (ii) an expenditure prohibited by law.
- 624 (2)(a) A legislative office candidate may not deposit or mingle any contributions  
625 received into a personal or business account.
- 626 (b) A legislative officeholder may not deposit or mingle any contributions or public  
627 service assistance received into a personal or business account.
- 628 (3) If a person who is no longer a legislative candidate chooses not to expend the money  
629 remaining in a campaign account, the person shall continue to file the year-end summary  
630 report required by Section 20A-11-302 until the statement of dissolution and final  
631 summary report required by Section 20A-11-304 are filed with the lieutenant governor.
- 632 (4)(a) Except as provided in Subsection (4)(b) and Section 20A-11-402, a person who is  
633 no longer a legislative office candidate may not expend or transfer the money in a  
634 campaign account in a manner that would cause the former legislative office  
635 candidate to recognize the money as taxable income under federal tax law.
- 636 (b) A person who is no longer a legislative office candidate may transfer the money in a  
637 campaign account in a manner that would cause the former legislative office  
638 candidate to recognize the money as taxable income under federal tax law if the  
639 transfer is made to a campaign account for federal office.
- 640 (5)(a) As used in this Subsection (5), "received" means the same as that term is defined

- 641 in Subsection 20A-11-303(1)(b).
- 642 (b) Each legislative office candidate shall report to the lieutenant governor each  
643 contribution received by the legislative office candidate:
- 644 (i) except as provided in Subsection (5)(b)(ii), within 31 calendar days after the day  
645 on which the contribution is received; or
- 646 (ii) within seven business days after the day on which the contribution is received, if:
- 647 (A) the legislative office candidate is contested in a convention and the  
648 contribution is received within 30 calendar days before the day on which the  
649 convention is held;
- 650 (B) the legislative office candidate is contested in a primary election and the  
651 contribution is received within 30 calendar days before the day on which the  
652 primary election is held; or
- 653 (C) the legislative office candidate is contested in a general election and the  
654 contribution is received within 30 calendar days before the day on which the  
655 general election is held.
- 656 (c) Except as provided in Subsection (5)(d), for each contribution that a legislative office  
657 candidate fails to report within the time period described in Subsection (5)(b), the  
658 lieutenant governor shall impose a fine against the legislative office candidate in an  
659 amount equal to:
- 660 (i) 10% of the amount of the contribution, if the legislative office candidate reports  
661 the contribution within 60 calendar days after the day on which the time period  
662 described in Subsection (5)(b) ends; or
- 663 (ii) 20% of the amount of the contribution, if the legislative office candidate fails to  
664 report the contribution within 60 calendar days after the day on which the time  
665 period described in Subsection (5)(b) ends.
- 666 (d) The lieutenant governor may waive the fine described in Subsection (5)(c) and issue  
667 a warning to the legislative office candidate if:
- 668 (i) the contribution that the legislative office candidate fails to report is paid by the  
669 legislative office candidate from the legislative office candidate's personal funds;
- 670 (ii) the legislative office candidate has not previously violated Subsection (5)(c) in  
671 relation to a contribution paid by the legislative office candidate from the  
672 legislative office candidate's personal funds; and
- 673 (iii) the lieutenant governor determines that the failure to timely report the  
674 contribution is due to the legislative office candidate not understanding that the

675 reporting requirement includes a contribution paid by a legislative office candidate  
676 from the legislative office candidate's personal funds.

677 (e) The lieutenant governor shall:

678 (i) deposit money received under Subsection (5)(c) into the General Fund; and

679 (ii) report on the lieutenant governor's website, in the location where reports relating  
680 to each legislative office candidate are available for public access:

681 (A) each fine imposed by the lieutenant governor against the legislative office  
682 candidate;

683 (B) the amount of the fine;

684 (C) the amount of the contribution to which the fine relates; and

685 (D) the date of the contribution.

686 (6) Within 31 calendar days after the day on which a legislative office candidate receives a  
687 contribution that is cash or a negotiable instrument, exceeds \$50, and is from an  
688 unknown source, the legislative office candidate shall disburse the amount of the  
689 contribution to an organization that is exempt from federal income taxation under  
690 Section 501(c)(3) or (19), Internal Revenue Code.

691 (7)(a) As used in this Subsection (7), "account" means an account in a financial  
692 institution:

693 (i) that is not described in Subsection (1)(a)(i); and

694 (ii) into which or from which a person who, as a candidate for an office, other than a  
695 legislative office for which the person files a declaration of candidacy or federal  
696 office, or as a holder of an office, other than a legislative office for which the  
697 person files a declaration of candidacy or federal office, deposits a contribution or  
698 makes an expenditure.

699 (b) A legislative office candidate shall include on any financial statement filed in  
700 accordance with this part:

701 (i) a contribution deposited in an account:

702 (A) since the last campaign finance statement was filed; or

703 (B) that has not been reported under a statute or ordinance that governs the  
704 account; or

705 (ii) an expenditure made from an account:

706 (A) since the last campaign finance statement was filed; or

707 (B) that has not been reported under a statute or ordinance that governs the  
708 account.

709 Section 5. Section **20A-11-401** is amended to read:

710 **20A-11-401 . Officeholder financial reporting requirements -- Year-end**  
711 **summary report -- Officeholder as a political action committee officer -- Anonymous**  
712 **contribution or public service assistance.**

713 (1)(a) Each officeholder shall file a summary report by January 10 of each year.

714 (b) An officeholder that is required to file a summary report both as an officeholder and  
715 as a candidate for office under the requirements of this chapter may file a single  
716 summary report as a candidate and an officeholder, provided that the combined report  
717 meets the requirements of:

718 (i) this section; and

719 (ii) the section that provides the requirements for the summary report filed by the  
720 officeholder in the officeholder's capacity of a candidate for office.

721 (2)(a) Each summary report shall include the following information as of December 31  
722 of the previous year:

723 (i) the net balance of the last summary report, if any;

724 (ii) a single figure equal to the total amount of receipts received since the last  
725 summary report, if any;

726 (iii) a single figure equal to the total amount of expenditures made since the last  
727 summary report, if any;

728 (iv) a detailed listing of each contribution and public service assistance received since  
729 the last summary report;

730 (v) for each nonmonetary contribution:

731 (A) the fair market value of the contribution with that information provided by the  
732 contributor; and

733 (B) a specific description of the contribution;

734 (vi) a detailed listing of each expenditure made since the last summary report;

735 (vii) for each nonmonetary expenditure, the fair market value of the expenditure;

736 (viii) a net balance for the year consisting of the net balance from the last summary  
737 report plus all receipts minus all expenditures; and

738 (ix) the name of a political action committee for which the officeholder is designated  
739 as an officer who has primary decision-making authority under Section  
740 20A-11-601.

741 (b) In preparing the report, all receipts and expenditures shall be reported as of  
742 December 31 of the previous year.

743 (3) The summary report shall contain a paragraph signed by the officeholder certifying that,  
744 to the best of the officeholder's knowledge, all receipts and all expenditures have been  
745 reported as of December 31 of the last calendar year and that there are no bills or  
746 obligations outstanding and unpaid except as set forth in that report.

747 (4) An officeholder may:

748 (a) receive public service assistance from a political action committee registered under  
749 Section 20A-11-601; and

750 (b) be designated by a political action committee as an officer who has primary  
751 decision-making authority as described in Section 20A-11-601.

752 (5) Within 31 calendar days after the day on which an officeholder receives a contribution  
753 or public service assistance that is cash or a negotiable instrument, exceeds \$50, and is  
754 from an unknown source, the officeholder shall disburse the amount of the contribution  
755 or public service assistance to:

756 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
757 political subdivision's general fund; or

758 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)  
759 or (19), Internal Revenue Code.

760 Section 6. Section **20A-11-601** is amended to read:

761 **20A-11-601 . Political action committees -- Registration -- Name or acronym used**  
762 **by political action committee -- Criminal penalty for providing false information or**  
763 **accepting unlawful contribution.**

764 (1)(a) A political action committee shall file an initial statement of organization with the  
765 lieutenant governor's office no later than 5 p.m. on the first business day that is at  
766 least seven calendar days after the day on which the political action committee:

767 (i) receives contributions totaling at least \$750; or

768 (ii) distributes expenditures for political purposes totaling at least \$750.

769 (b) Unless the political action committee has filed a notice of dissolution under  
770 Subsection (7), after filing an initial statement of organization, a political action  
771 committee shall file an updated statement of organization with the lieutenant  
772 governor's office each year after the year in which the political action committee files  
773 an initial statement of organization:

774 (i) before 5 p.m. on January 10; or

775 (ii) electronically, before midnight on January 10.

776 (c) After filing an initial statement of organization, a political action committee shall,

- 777 before January 10 each year after the year in which the political action committee  
778 files an initial statement of organization, file an updated statement of organization  
779 with the lieutenant governor's office.
- 780 (2) A statement of organization described in Subsection (1) shall include:
- 781 (a) the full name of the political action committee, a second name, if any, and an  
782 acronym, if any;
  - 783 (b) the address and phone number of the political action committee;
  - 784 (c) the name, address, telephone number, title, and occupation of:
    - 785 (i) the two officers described in Subsection (5) and the treasurer of the political action  
786 committee;
    - 787 (ii) all other officers, advisory members, and governing board members of the  
788 political action committee; and
    - 789 (iii) each individual or entity represented by, or affiliated with, the political action  
790 committee; and
  - 791 (d) other relevant information requested by the lieutenant governor.
- 792 (3)(a) A political action committee may not use a name or acronym:
- 793 (i) other than a name or acronym disclosed in the political action committee's latest  
794 statement of organization;
  - 795 (ii) that is the same, or deceptively similar to, the name or acronym of another  
796 political action committee; or
  - 797 (iii) that is likely to mislead a potential donor regarding the individuals or entities  
798 represented by, or affiliated with, the political action committee.
- 799 (b) Within seven calendar days after the day on which a political action committee files  
800 an initial statement of organization, the lieutenant governor's office shall:
- 801 (i) review the statement and determine whether a name or acronym used by the  
802 political action committee violates Subsection (3)(a)(ii) or (iii); and
  - 803 (ii) if the lieutenant governor's office determines that a name or acronym used by the  
804 political action committee violates Subsection (3)(a)(ii) or (iii), order, in writing,  
805 that the political action committee:
    - 806 (A) immediately cease and desist use of the name or acronym; and
    - 807 (B) within seven calendar days after the day of the order, electronically file an  
808 updated statement of organization with a name and acronym that does not  
809 violate Subsection (3)(a)(ii) or (iii).
- 810 (c) If a political action committee uses a name or acronym that is the same, or

- 811           deceptively similar to, the name or acronym of another political action committee,  
812           the lieutenant governor shall determine which political action committee has been  
813           using the name the longest and shall order, in writing, any other political action  
814           committee using the same, or a deceptively similar, name or acronym to:
- 815           (i) immediately cease and desist use of the name or acronym; and
  - 816           (ii) within seven calendar days after the day of the order, electronically file an  
817           updated statement of organization with a name and acronym that does not violate  
818           Subsection (3)(a)(ii) or (iii).
- 819           (d) If a political action committee uses a name or acronym other than a name or acronym  
820           disclosed in the political action committee's latest statement of organization:
- 821           (i) the lieutenant governor shall order, in writing, that the political action committee  
822           cease and desist use of the name or acronym; and
  - 823           (ii) the political action committee shall immediately comply with the order described  
824           in Subsection (3)(d)(i).
- 825           (4)(a) The lieutenant governor may, in addition to any other penalty provided by law,  
826           impose a \$100 fine against a political action committee, or against an individual who  
827           forms a political action committee, that:
- 828           (i) fails to timely file a complete and accurate statement of organization or  
829           subsequent statement of organization; or
  - 830           (ii) fails to comply with an order described in Subsection (3).
- 831           (b) If the lieutenant governor imposes a fine described in Subsection (4)(a)(i):
- 832           (i) the person against whom the fine is imposed shall, no later than the first business  
833           day that is at least seven calendar days after the day on which the lieutenant  
834           governor imposes the fine:
    - 835           (A) pay the fine; and
    - 836           (B) file a complete and accurate statement, or subsequent statement, of  
837           organization, as applicable; and
  - 838           (ii) the lieutenant governor shall provide written notice to the person against whom  
839           the fine is imposed:
    - 840           (A) of the requirements described in Subsection (4)(b)(i); and
    - 841           (B) that failure to timely comply with the requirement described in Subsection  
842           (4)(b)(i)(B) is a class B misdemeanor.
- 843           (c) The attorney general, or a political action committee that is harmed by the action of a  
844           political action committee in violation of this section, may bring an action for an

- 845 injunction against the violating political action committee, or an officer of the  
846 violating political action committee, to enforce the provisions of this section.
- 847 (d) A political action committee may bring an action for damages against another  
848 political action committee that uses a name or acronym that is the same, or  
849 deceptively similar to, the name or acronym of the political action committee  
850 bringing the action.
- 851 (5)(a) Each political action committee shall designate two officers who have primary  
852 decision-making authority for the political action committee.
- 853 (b) An individual may not exercise primary decision-making authority for a political  
854 action committee if the individual is not designated under Subsection (5)(a).
- 855 (6) A political action committee shall deposit each contribution received in one or more  
856 separate accounts in a financial institution that are dedicated only to that purpose.
- 857 (7)(a) A registered political action committee that intends to permanently cease  
858 operations shall file a notice of dissolution with the lieutenant governor's office.
- 859 (b) A notice of dissolution filed by a political action committee does not exempt the  
860 political action committee from complying with the financial reporting requirements  
861 described in this chapter in relation to all contributions received, and all expenditures  
862 made, before, at, or after dissolution.
- 863 (c) A political action committee shall, before filing a notice of dissolution, dispose of  
864 any money remaining in an account described in Subsection (6) by:
- 865 (i) returning the money to the donors;
- 866 (ii) donating the money to the campaign account of a candidate or officeholder;
- 867 (iii) donating the money to another political action committee;
- 868 (iv) donating the money to a political party;
- 869 (v) donating the money to an organization that is exempt from federal income  
870 taxation under Section 501(c)(3) or (19), Internal Revenue Code; or
- 871 (vi) making another lawful expenditure of the money for a political purpose.
- 872 (d) A political action committee shall report all money donated or expended in a  
873 financial report to the lieutenant governor, in accordance with the financial reporting  
874 requirements described in this chapter.
- 875 (8)(a) Unless the political action committee has filed a notice of dissolution under  
876 Subsection (7), a political action committee shall file, with the lieutenant governor's  
877 office, notice of any change of an officer described in Subsection (5)(a).
- 878 (b) A political action committee may not accept a contribution from a political issues

- 879 committee, but may donate money to a political issues committee.
- 880 (c) A political action committee shall:
- 881 (i) electronically file a notice of a change of a primary officer described in Subsection
- 882 (5)(a) within 10 calendar days after the day on which the change occurs; and
- 883 (ii) include in the notice of change the name and title of the officer being replaced,
- 884 and the name, address, occupation, and title of the new officer.
- 885 (9)(a) A person is guilty of providing false information in relation to a political action
- 886 committee if the person intentionally or knowingly gives false or misleading material
- 887 information in a statement of organization or the notice of change of primary officer.
- 888 (b) Each primary officer designated in Subsection (5)(a) or (8)(c) is guilty of accepting
- 889 an unlawful contribution if the political action committee knowingly or recklessly
- 890 accepts a contribution from a corporation that:
- 891 (i) was organized less than 90 calendar days before the date of the general election;
- 892 and
- 893 (ii) at the time the political action committee accepts the contribution, has failed to
- 894 file a statement of organization with the lieutenant governor's office as required by
- 895 Section 20A-11-704.
- 896 (c) A violation of this Subsection (9) is a third degree felony.
- 897 Section 7. Section **20A-11-602** is amended to read:
- 898 **20A-11-602 . Political action committees -- Financial reporting.**
- 899 (1)(a) Each registered political action committee that has received contributions totaling
- 900 at least \$750, or disbursed expenditures totaling at least \$750, during a calendar year
- 901 shall file a verified financial statement with the lieutenant governor's office:
- 902 (i) on January 10, reporting contributions and expenditures as of December 31 of the
- 903 previous year;
- 904 (ii) seven calendar days before the state political convention of each major political
- 905 party;
- 906 (iii) seven calendar days before the county political convention of a political party, if
- 907 the political action committee makes an expenditure on or before the day
- 908 described in Subsection (1)(b)(ii) in relation to a candidate that the party may
- 909 nominate at the convention;
- 910 (iv) seven calendar days before the regular primary election date;
- 911 (v) on September 30; and
- 912 (vi) seven calendar days before:

- 913 (A) the municipal general election; and  
914 (B) the regular general election.
- 915 (b) The registered political action committee shall report:
- 916 (i) a detailed listing of all contributions received and expenditures made since the last  
917 statement; and
- 918 (ii) for a financial statement described in Subsections (1)(a)(ii) through (v), all  
919 contributions and expenditures as of five calendar days before the required filing  
920 date of the financial statement.
- 921 (c) The registered political action committee need not file a statement under this section  
922 if the registered political action committee receives no contributions and makes no  
923 expenditures during the reporting period.
- 924 (2)(a) The verified financial statement shall include:
- 925 (i) the name and address of any individual who makes a contribution to the reporting  
926 political action committee, if known, and the amount of the contribution;
- 927 (ii) the identification of any publicly identified class of individuals that makes a  
928 contribution to the reporting political action committee, if known, and the amount  
929 of the contribution;
- 930 (iii) the name and address of any political action committee, group, or entity, if  
931 known, that makes a contribution to the reporting political action committee, and  
932 the amount of the contribution;
- 933 (iv) for each nonmonetary contribution, the fair market value of the contribution;
- 934 (v) the name and address of each reporting entity that received an expenditure from  
935 the reporting political action committee, and the amount of each expenditure;
- 936 (vi) for each nonmonetary expenditure, the fair market value of the expenditure;
- 937 (vii) the total amount of contributions received and expenditures disbursed by the  
938 reporting political action committee;
- 939 (viii) a statement by the political action committee's treasurer or chief financial  
940 officer certifying that, to the best of the person's knowledge, the financial report is  
941 accurate; and
- 942 (ix) a summary page in the form required by the lieutenant governor that identifies:
- 943 (A) beginning balance;
- 944 (B) total contributions during the period since the last statement;
- 945 (C) total contributions to date;
- 946 (D) total expenditures during the period since the last statement; and

- 947 (E) total expenditures to date.
- 948 (b)(i) Contributions received by a political action committee that have a value of \$50  
949 or less need not be reported individually, but shall be listed on the report as an  
950 aggregate total.
- 951 (ii) Two or more contributions from the same source that have an aggregate total of  
952 more than \$50 may not be reported in the aggregate, but shall be reported  
953 separately.
- 954 (c) A political action committee is not required to report an independent expenditure  
955 under Part 17, Independent Expenditures, if, in the financial statement described in  
956 this section, the political action committee:
- 957 (i) includes the independent expenditure;
- 958 (ii) identifies the independent expenditure as an independent expenditure; and
- 959 (iii) provides the information, described in Section 20A-11-1704, in relation to the  
960 independent expenditure.
- 961 (3) A group or entity may not divide or separate into units, sections, or smaller groups for  
962 the purpose of avoiding the financial reporting requirements of this chapter, and  
963 substance shall prevail over form in determining the scope or size of a political action  
964 committee.
- 965 (4)(a) As used in this Subsection (4), "received" means:
- 966 (i) for a cash contribution, that the cash is given to a political action committee;
- 967 (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
968 instrument or check is negotiated; and
- 969 (iii) for any other type of contribution, that any portion of the contribution's benefit  
970 inures to the political action committee.
- 971 (b) A political action committee shall report each contribution to the lieutenant governor  
972 within 31 calendar days after the contribution is received.
- 973 (5) A political action committee may not expend a contribution for political purposes if the  
974 contribution:
- 975 (a) is cash or a negotiable instrument;
- 976 (b) exceeds \$50; and
- 977 (c) is from an unknown source.
- 978 (6) Within 31 calendar days after receiving a contribution that is cash or a negotiable  
979 instrument, exceeds \$50, and is from an unknown source, a political action committee  
980 shall disburse the amount of the contribution to:

- 981 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
 982 political subdivision's general fund; or  
 983 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)  
 984 or (19), Internal Revenue Code.

985 Section 8. Section **20A-11-801** is amended to read:

986 **20A-11-801 . Political issues committees -- Registration -- Criminal penalty for**  
 987 **providing false information or accepting unlawful contribution.**

- 988 (1)(a) Unless the political issues committee has filed a notice of dissolution under  
 989 Subsection (4), each political issues committee shall file a statement of organization  
 990 with the lieutenant governor's office:  
 991 (i) before 5 p.m. on January 10 of each year; or  
 992 (ii) electronically, before midnight on January 10 of each year.
- 993 (b) If a political issues committee is organized after the filing deadline described in  
 994 Subsection (1)(a), the political issues committee shall file an initial statement of  
 995 organization no later than 5 p.m. on the first business day that is at least seven  
 996 calendar days after the day on which the political issues committee:  
 997 (i) receives political issues contributions totaling at least \$750; or  
 998 (ii) distributes political issues expenditures totaling at least \$750.
- 999 (c) Each political issues committee shall deposit each contribution received into one or  
 1000 more separate accounts in a financial institution that are dedicated only to that  
 1001 purpose.
- 1002 (2)(a) Each political issues committee shall designate two officers that have primary  
 1003 decision-making authority for the political issues committee.
- 1004 (b) An individual may not exercise primary decision-making authority for a political  
 1005 issues committee if the individual is not designated under Subsection (2)(a).
- 1006 (3) The statement of organization shall include:  
 1007 (a) the name and address of the political issues committee;  
 1008 (b) the name, address, phone number, occupation, and title of the two primary officers  
 1009 designated under Subsection (2);  
 1010 (c) the name, address, occupation, and title of all other officers of the political issues  
 1011 committee;  
 1012 (d) the name and address of the organization, individual, corporation, association, unit of  
 1013 government, or union that the political issues committee represents, if any;  
 1014 (e) the name and address of all affiliated or connected organizations and their

- 1015 relationships to the political issues committee;
- 1016 (f) the name, residential address, business address, occupation, and phone number of the  
1017 committee's treasurer or chief financial officer;
- 1018 (g) the name, address, and occupation of each member of the supervisory and advisory  
1019 boards, if any; and
- 1020 (h) the ballot proposition whose outcome they wish to affect, and whether they support  
1021 or oppose it.
- 1022 (4)(a) A registered political issues committee that intends to permanently cease  
1023 operations during a calendar year shall:
- 1024 (i) dispose of all remaining funds by returning the funds to donors or donating the  
1025 funds to an organization that is exempt from federal income taxation under  
1026 Section 501(c)(3) or (19), Internal Revenue Code; and
- 1027 (ii) after complying with Subsection (4)(a)(i), file a notice of dissolution with the  
1028 lieutenant governor's office.
- 1029 (b) A political issues committee may not donate money to a political action committee,  
1030 but may accept a contribution from a political action committee.
- 1031 (c) Any notice of dissolution filed by a political issues committee does not exempt that  
1032 political issues committee from complying with the financial reporting requirements  
1033 of this chapter in relation to all contributions received, and all expenditures made,  
1034 before, at, or after dissolution.
- 1035 (d) A political issues committee shall report all money donated or expended under  
1036 Subsection (4)(a) in a financial report to the lieutenant governor, in accordance with  
1037 the financial reporting requirements described in this chapter.
- 1038 (5)(a) Unless the political issues committee has filed a notice of dissolution under  
1039 Subsection (4), a political issues committee shall file, with the lieutenant governor's  
1040 office, notice of any change of an officer described in Subsection (2).
- 1041 (b) A political issues committee shall:
- 1042 (i) electronically file a notice of a change of a primary officer described in Subsection  
1043 (2)(a) within 10 calendar days after the day on which the change occurs; and
- 1044 (ii) include in the notice of change the name and title of the officer being replaced  
1045 and the name, address, occupation, and title of the new officer.
- 1046 (6)(a) A person is guilty of providing false information in relation to a political issues  
1047 committee if the person intentionally or knowingly gives false or misleading material  
1048 information in the statement of organization or the notice of change of primary

- 1049 officer.
- 1050 (b) Each primary officer designated in Subsection (2)(a) or (5)(b) is guilty of accepting  
1051 an unlawful contribution if the political issues committee knowingly or recklessly  
1052 accepts a contribution from a corporation that:
- 1053 (i) was organized less than 90 calendar days before the date of the general election;  
1054 and
- 1055 (ii) at the time the political issues committee accepts the contribution, has failed to  
1056 file a statement of organization with the lieutenant governor's office as required by  
1057 Section 20A-11-704.
- 1058 (c) A violation of this Subsection (6) is a third degree felony.
- 1059 (7)(a) As used in this Subsection (7), "received" means:
- 1060 (i) for a cash contribution, that the cash is given to a political issues committee;  
1061 (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
1062 instrument or check is negotiated; and
- 1063 (iii) for any other type of contribution, that any portion of the contribution's benefit  
1064 inures to the political issues committee.
- 1065 (b) Each political issues committee shall report to the lieutenant governor each  
1066 contribution received by the political issues committee within seven business days  
1067 after the day on which the contribution is received if the contribution is received  
1068 within 30 calendar days before the last day on which the sponsors of the initiative or  
1069 referendum described in Subsection 20A-11-801(3)(h) may submit signatures to  
1070 qualify the initiative or referendum for the ballot.
- 1071 (c) For each contribution that a political issues committee fails to report within the  
1072 period described in Subsection (7)(b), the lieutenant governor shall impose a fine  
1073 against the political issues committee in an amount equal to:
- 1074 (i) 10% of the amount of the contribution, if the political issues committee reports the  
1075 contribution within 60 calendar days after the last day on which the political  
1076 issues committee should have reported the contribution under Subsection (7)(b); or
- 1077 (ii) 20% of the amount of the contribution, if the political issues committee fails to  
1078 report the contribution within 60 calendar days after the last day on which the  
1079 political issues committee should have reported the contribution under Subsection  
1080 (7)(b).
- 1081 (d) The lieutenant governor shall:
- 1082 (i) deposit money received under Subsection (7)(c) into the General Fund; and

- 1083 (ii) report on the lieutenant governor's website, in the location where reports relating  
1084 to each political issues committee are available for public access:  
1085 (A) each fine imposed by the lieutenant governor against the political issues  
1086 committee;  
1087 (B) the amount of the fine;  
1088 (C) the amount of the contribution to which the fine relates; and  
1089 (D) the date of the contribution.

1090 Section 9. Section **20A-11-802** is amended to read:

1091 **20A-11-802 . Political issues committees -- Financial reporting.**

- 1092 (1)(a) Each registered political issues committee that has received political issues  
1093 contributions totaling at least \$750, or disbursed political issues expenditures totaling  
1094 at least \$750, during a calendar year, shall file a verified financial statement with the  
1095 lieutenant governor's office:
- 1096 (i) on January 10, reporting contributions and expenditures as of December 31 of the  
1097 previous year;
  - 1098 (ii) seven calendar days before the state political convention of each major political  
1099 party;
  - 1100 (iii) seven calendar days before the regular primary election date;
  - 1101 (iv) seven calendar days before the date of an incorporation election, if the political  
1102 issues committee has received or expended funds to affect an incorporation;
  - 1103 (v) at least three calendar days before the first public hearing held as required by  
1104 Section 20A-7-204.1;
  - 1105 (vi) if the political issues committee has received or expended funds in relation to an  
1106 initiative or referendum, five calendar days before the deadline for the initiative or  
1107 referendum sponsors to submit:
    - 1108 (A) the verified and certified initiative packets under Section 20A-7-105; or
    - 1109 (B) the signed and verified referendum packets under Section 20A-7-105;
  - 1110 (vii) on September 30; and
  - 1111 (viii) seven calendar days before:
    - 1112 (A) the municipal general election; and
    - 1113 (B) the regular general election.
- 1114 (b) The political issues committee shall report:
- 1115 (i) a detailed listing of all contributions received and expenditures made since the last  
1116 statement; and

- 1117 (ii) all contributions and expenditures as of five calendar days before the required  
1118 filing date of the financial statement, except for a financial statement filed on  
1119 January 10.
- 1120 (c) The political issues committee need not file a statement under this section if it  
1121 received no contributions and made no expenditures during the reporting period.
- 1122 (2)(a) That statement shall include:
- 1123 (i) the name and address, if known, of any individual who makes a political issues  
1124 contribution to the reporting political issues committee, and the amount of the  
1125 political issues contribution;
- 1126 (ii) the identification of any publicly identified class of individuals that makes a  
1127 political issues contribution to the reporting political issues committee, and the  
1128 amount of the political issues contribution;
- 1129 (iii) the name and address, if known, of any political issues committee, group, or  
1130 entity that makes a political issues contribution to the reporting political issues  
1131 committee, and the amount of the political issues contribution;
- 1132 (iv) the name and address of each reporting entity that makes a political issues  
1133 contribution to the reporting political issues committee, and the amount of the  
1134 political issues contribution;
- 1135 (v) for each nonmonetary contribution, the fair market value of the contribution;
- 1136 (vi) except as provided in Subsection (2)(c), the name and address of each individual,  
1137 entity, or group of individuals or entities that received a political issues  
1138 expenditure of more than \$50 from the reporting political issues committee, and  
1139 the amount of each political issues expenditure;
- 1140 (vii) for each nonmonetary expenditure, the fair market value of the expenditure;
- 1141 (viii) the total amount of political issues contributions received and political issues  
1142 expenditures disbursed by the reporting political issues committee;
- 1143 (ix) a statement by the political issues committee's treasurer or chief financial officer  
1144 certifying that, to the best of the person's knowledge, the financial statement is  
1145 accurate; and
- 1146 (x) a summary page in the form required by the lieutenant governor that identifies:
- 1147 (A) beginning balance;
- 1148 (B) total contributions during the period since the last statement;
- 1149 (C) total contributions to date;
- 1150 (D) total expenditures during the period since the last statement; and

- 1151 (E) total expenditures to date.
- 1152 (b)(i) Political issues contributions received by a political issues committee that have  
1153 a value of \$50 or less need not be reported individually, but shall be listed on the  
1154 report as an aggregate total.
- 1155 (ii) Two or more political issues contributions from the same source that have an  
1156 aggregate total of more than \$50 may not be reported in the aggregate, but shall be  
1157 reported separately.
- 1158 (c) When reporting political issue expenditures made to circulators of initiative petitions,  
1159 the political issues committee:
- 1160 (i) need only report the amount paid to each initiative petition circulator; and  
1161 (ii) need not report the name or address of the circulator.
- 1162 (3)(a) As used in this Subsection (3), "received" means:
- 1163 (i) for a cash contribution, that the cash is given to a political issues committee;  
1164 (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
1165 instrument or check is negotiated; and  
1166 (iii) for any other type of contribution, that any portion of the contribution's benefit  
1167 inures to the political issues committee.
- 1168 (b) A political issues committee shall report each contribution to the lieutenant governor  
1169 within 31 calendar days after the contribution is received.
- 1170 (4) A political issues committee may not expend a contribution for a political issues  
1171 expenditure if the contribution:
- 1172 (a) is cash or a negotiable instrument;  
1173 (b) exceeds \$50; and  
1174 (c) is from an unknown source.
- 1175 (5) Within 31 calendar days after receiving a contribution that is cash or a negotiable  
1176 instrument, exceeds \$50, and is from an unknown source, a political issues committee  
1177 shall disburse the amount of the contribution to:
- 1178 (a) the treasurer of the state or a political subdivision for deposit into the state's or  
1179 political subdivision's general fund; or  
1180 (b) an organization that is exempt from federal income taxation under Section 501(c)(3)  
1181 or (19), Internal Revenue Code.
- 1182 Section 10. Section **20A-11-1301** is amended to read:
- 1183 **20A-11-1301 . School board office -- Campaign finance requirements --**  
1184 **Candidate as a political action committee officer -- No personal use -- Contribution**

- 1185 **reporting deadline -- Report other accounts -- Anonymous contributions.**
- 1186 (1)(a)(i) Each school board office candidate shall deposit each contribution received
- 1187 in one or more separate accounts in a financial institution that are dedicated only
- 1188 to that purpose.
- 1189 (ii) A school board office candidate may:
- 1190 (A) receive a contribution from a political action committee registered under
- 1191 Section 20A-11-601; and
- 1192 (B) be designated by a political action committee as an officer who has primary
- 1193 decision-making authority as described in Section 20A-11-601.
- 1194 (b) A school board office candidate may not use money deposited in an account
- 1195 described in Subsection (1)(a)(i) for:
- 1196 (i) a personal use expenditure; or
- 1197 (ii) an expenditure prohibited by law.
- 1198 (c)(i) Each school board officeholder shall deposit each contribution and public
- 1199 service assistance received in one or more separate accounts in a financial
- 1200 institution that are dedicated only to that purpose.
- 1201 (ii) A school board officeholder may:
- 1202 (A) receive a contribution or public service assistance from a political action
- 1203 committee registered under Section 20A-11-601; and
- 1204 (B) be designated by a political action committee as an officer who has primary
- 1205 decision-making authority as described in Section 20A-11-601.
- 1206 (d) A school board officeholder may not use money deposited in an account described in
- 1207 Subsection (1)(a)(i) or (1)(c)(i) for:
- 1208 (i) a personal use expenditure; or
- 1209 (ii) an expenditure prohibited by law.
- 1210 (2)(a) A school board office candidate may not deposit or mingle any contributions
- 1211 received into a personal or business account.
- 1212 (b) A school board officeholder may not deposit or mingle any contributions or public
- 1213 service assistance received into a personal or business account.
- 1214 (3) A school board office candidate or school board officeholder may not make any
- 1215 political expenditures prohibited by law.
- 1216 (4) If a person who is no longer a school board office candidate chooses not to expend the
- 1217 money remaining in a campaign account, the person shall continue to file the year-end
- 1218 summary report required by Section 20A-11-1302 until the statement of dissolution and

- 1219 final summary report required by Section 20A-11-1304 are filed with the lieutenant  
1220 governor.
- 1221 (5)(a) Except as provided in Subsection (5)(b) and Section 20A-11-402, a person who is  
1222 no longer a school board office candidate may not expend or transfer the money in a  
1223 campaign account in a manner that would cause the former school board office  
1224 candidate to recognize the money as taxable income under federal tax law.
- 1225 (b) A person who is no longer a school board office candidate may transfer the money in  
1226 a campaign account in a manner that would cause the former school board office  
1227 candidate to recognize the money as taxable income under federal tax law if the  
1228 transfer is made to a campaign account for federal office.
- 1229 (6)(a) As used in this Subsection (6), "received" means the same as that term is defined  
1230 in Subsection 20A-11-1303(1)(a).
- 1231 (b) Except as provided in Subsection (6)(d), each school board office candidate shall  
1232 report to the chief election officer each contribution received by the school board  
1233 office candidate:
- 1234 (i) except as provided in Subsection (6)(b)(ii), within 31 calendar days after the day  
1235 on which the contribution is received; or
- 1236 (ii) within seven business days after the day on which the contribution is received, if:
- 1237 (A) the school board office candidate is contested in a convention and the  
1238 contribution is received within 30 calendar days before the day on which the  
1239 convention is held;
- 1240 (B) the school board office candidate is contested in a primary election and the  
1241 contribution is received within 30 calendar days before the day on which the  
1242 primary election is held; or
- 1243 (C) the school board office candidate is contested in a general election and the  
1244 contribution is received within 30 calendar days before the day on which the  
1245 general election is held.
- 1246 (c) For each contribution that a school board office candidate fails to report within the  
1247 time period described in Subsection (6)(b), the chief election officer shall impose a  
1248 fine against the school board office candidate in an amount equal to:
- 1249 (i) 10% of the amount of the contribution, if the school board office candidate reports  
1250 the contribution within 60 calendar days after the day on which the time period  
1251 described in Subsection (6)(b) ends; or
- 1252 (ii) 20% of the amount of the contribution, if the school board office candidate fails

1253 to report the contribution within 60 calendar days after the day on which the time  
1254 period described in Subsection (6)(b) ends.

1255 (d) The lieutenant governor may waive the fine described in Subsection (6)(c) and issue  
1256 a warning to the school board office candidate if:

1257 (i) the contribution that the school board office candidate fails to report is paid by the  
1258 school board office candidate from the school board office candidate's personal  
1259 funds;

1260 (ii) the school board office candidate has not previously violated Subsection (6)(c) in  
1261 relation to a contribution paid by the school board office candidate from the  
1262 school board office candidate's personal funds; and

1263 (iii) the lieutenant governor determines that the failure to timely report the  
1264 contribution is due to the school board office candidate not understanding that the  
1265 reporting requirement includes a contribution paid by a school board office  
1266 candidate from the school board office candidate's personal funds.

1267 (e) The chief election officer shall:

1268 (i) deposit money received under Subsection (6)(c) into the General Fund; and

1269 (ii) report on the chief election officer's website, in the location where reports relating  
1270 to each school board office candidate are available for public access:

1271 (A) each fine imposed by the chief election officer against the school board office  
1272 candidate;

1273 (B) the amount of the fine;

1274 (C) the amount of the contribution to which the fine relates; and

1275 (D) the date of the contribution.

1276 (7) Within 31 calendar days after the day on which a school board office candidate receives  
1277 a contribution that is cash or a negotiable instrument, exceeds \$50, and is from an  
1278 unknown source, the school board office candidate shall disburse the contribution to an  
1279 organization that is exempt from federal income taxation under Section 501(c)(3) or (19),  
1280 Internal Revenue Code.

1281 (8)(a) As used in this Subsection (8), "account" means an account in a financial  
1282 institution:

1283 (i) that is not described in Subsection (1)(a)(i); and

1284 (ii) into which or from which a person who, as a candidate for an office, other than a  
1285 school board office for which the person files a declaration of candidacy or federal  
1286 office, or as a holder of an office, other than a school board office for which the

1287 person files a declaration of candidacy or federal office, deposits a contribution or  
1288 makes an expenditure.

1289 (b) A school board office candidate shall include on any financial statement filed in  
1290 accordance with this part:

1291 (i) a contribution deposited in an account:

1292 (A) since the last campaign finance statement was filed; or

1293 (B) that has not been reported under a statute or ordinance that governs the  
1294 account; or

1295 (ii) an expenditure made from an account:

1296 (A) since the last campaign finance statement was filed; or

1297 (B) that has not been reported under a statute or ordinance that governs the  
1298 account.

1299 Section 11. Section **20A-12-303** is amended to read:

1300 **20A-12-303 . Separate account for campaign funds -- Reporting contributions.**

1301 (1) The judge or the judge's personal campaign committee shall deposit each contribution in  
1302 one or more separate personal campaign accounts in a financial institution.

1303 (2) The judge or the judge's personal campaign committee may not deposit or mingle any  
1304 contributions received into a personal or business account.

1305 (3)(a) As used in this Subsection (3) and Section 20A-12-305, "received" means:

1306 (i) for a cash contribution, that the cash is given to a judge or the judge's personal  
1307 campaign committee;

1308 (ii) for a contribution that is a negotiable instrument or check, that the negotiable  
1309 instrument or check is negotiated; and

1310 (iii) for any other type of contribution, that any portion of the contribution's benefit  
1311 inures to the judge.

1312 (b) The judge or the judge's personal campaign committee shall report to the lieutenant  
1313 governor each contribution received by the judge, within 31 calendar days after the  
1314 day on which the contribution is received.

1315 (c) For each contribution that a judge fails to report within the time period described in  
1316 Subsection (3)(b), the lieutenant governor shall impose a fine against the judge in an  
1317 amount equal to:

1318 (i) 10% of the amount of the contribution if the judge reports the contribution within  
1319 60 calendar days after the day on which the time period described in Subsection  
1320 (3)(b) ends; or

1321 (ii) 20% of the amount of the contribution, if the judge fails to report the contribution  
 1322 within 60 calendar days after the day on which the time period described in  
 1323 Subsection (3)(b) ends.

1324 (d) The lieutenant governor shall:

1325 (i) deposit money received under Subsection (3)(c) into the General Fund; and

1326 (ii) report on the lieutenant governor's website, in the location where reports relating  
 1327 to each judge are available for public access:

1328 (A) each fine imposed by the lieutenant governor against the judge;

1329 (B) the amount of the fine;

1330 (C) the amount of the contribution to which the fine relates; and

1331 (D) the date of the contribution.

1332 (4) Within 31 calendar days after the day on which a judge receives a contribution that is  
 1333 cash or a negotiable instrument, exceeds \$50, and is from an unknown source, the judge  
 1334 shall disburse the amount of the contribution to an organization that is exempt from  
 1335 federal income taxation under Section 501(c)(3) or (19), Internal Revenue Code.

1336 Section 12. Section **35A-3-312** is amended to read:

1337 **35A-3-312 . Individual development accounts.**

1338 (1) As used in this section:

1339 (a) "Individual development account" means a trust account funded through periodic  
 1340 contributions by a recipient and matched by or through a not-for-profit organization  
 1341 organized under Section 501(c)(3) or (19), Internal Revenue Code.

1342 (b) "Qualified acquisition costs" means the costs of acquiring, constructing, or  
 1343 reconstructing a residence, including settlement and closing costs.

1344 (c) "Qualified businesses capitalization expenses" means expenditures for capital, plant,  
 1345 equipment, working capital, and inventory.

1346 (2) An individual development account may be established by or on behalf of a recipient to  
 1347 enable the recipient to accumulate funds for the following purposes:

1348 (a) postsecondary educational expenses, including tuition, fees, books, supplies, and  
 1349 transportation costs, if:

1350 (i) the recipient has terminated cash assistance under this chapter; and

1351 (ii) the expenses are paid from the individual development account directly to an  
 1352 educational institution that the recipient is attending as part of an employment  
 1353 plan;

1354 (b) qualified acquisition costs associated with a first-time home purchase if paid from

- 1355 the individual development account directly to a person to whom the amount is due;
- 1356 (c) amounts paid from an individual development account directly to a business
- 1357 capitalization account that is established in a federally insured financial institution
- 1358 and used solely for qualified business capitalization expenses; or
- 1359 (d) the purchase of assistive technologies, vehicle modifications, or home improvements
- 1360 to allow a recipient with a disability to participate in work-related activities.
- 1361 (3) A recipient may only deposit earned income and funds received from a not-for-profit
- 1362 organization into an individual development account.

1363 Section 13. Section **35A-8-1009** is amended to read:

1364 **35A-8-1009 . Qualified Emergency Food Agencies Fund -- Expenditure of**

1365 **revenues.**

1366 (1) As used in this section:

1367 (a) "Association of governments" means the following created under the authority of

1368 Title 11, Chapter 13, Interlocal Cooperation Act:

1369 (i) an association of governments; or

1370 (ii) a regional council that acts as an association of governments.

1371 (b) "Food and food ingredients" means the same as that term is defined in Section

1372 59-12-102.

1373 (c) "Qualified emergency food agency" means an organization that:

1374 (i) is:

1375 (A) exempt from federal income taxation under Section 501(c)(3) or (19), Internal

1376 Revenue Code;

1377 (B) an association of governments; or

1378 (C) a food pantry operated by a municipality located within the state;

1379 (ii) as part of its activities operates a program that has as the program's primary

1380 purpose to:

1381 (A) warehouse and distribute food to other agencies and organizations providing

1382 food and food ingredients to low-income persons; or

1383 (B) provide food and food ingredients directly to low-income persons; and

1384 (iii) the office determines to be a qualified emergency food agency.

1385 (2) There is created an expendable special revenue fund known as the Qualified Emergency

1386 Food Agencies Fund.

1387 (3)(a) The Qualified Emergency Food Agencies Fund shall be funded by the sales and

1388 use tax revenues described in:

- 1389 (i) Section 59-12-103;
- 1390 (ii) Section 59-12-204; and
- 1391 (iii) Section 59-12-1102.
- 1392 (b) Any interest earned on the Qualified Emergency Food Agencies Fund shall be
- 1393 deposited into the General Fund.
- 1394 (4) The office shall for a fiscal year distribute money deposited into the Qualified
- 1395 Emergency Food Agencies Fund to qualified emergency food agencies within the state
- 1396 as provided in this section.
- 1397 (5) A qualified emergency food agency shall file an application with the office before the
- 1398 qualified emergency food agency may receive a distribution under this section.
- 1399 (6) A qualified emergency food agency may expend a distribution received in accordance
- 1400 with this section only for a purpose related to:
- 1401 (a) warehousing and distributing food and food ingredients to other agencies and
- 1402 organizations providing food and food ingredients to low-income persons; or
- 1403 (b) providing food and food ingredients directly to low-income persons.
- 1404 (7) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
- 1405 Housing and Community Development Division may make rules providing procedures
- 1406 for implementing the distributions required by this section, including:
- 1407 (a) standards for determining and verifying the amount of a distribution that a qualified
- 1408 emergency food agency may receive;
- 1409 (b) procedures for a qualified emergency food agency to apply for a distribution,
- 1410 including the frequency with which a qualified emergency food agency may apply
- 1411 for a distribution; and
- 1412 (c) consistent with Subsection (1)(c), determining whether an entity is a qualified
- 1413 emergency food agency.
- 1414 Section 14. Section **53E-7-404** is amended to read:
- 1415 **53E-7-404 . State board duties.**
- 1416 (1) The state board shall:
- 1417 (a) publish on the state board's website:
- 1418 (i) information about the program; and
- 1419 (ii) information about each scholarship granting organization;
- 1420 (b) conduct a financial review or audit of a scholarship granting organization, if the state
- 1421 board receives evidence of fraudulent practice by the scholarship granting
- 1422 organization;

- 1423 (c) conduct a criminal background check on each scholarship granting organization  
1424 employee and scholarship granting organization officer;
- 1425 (d) establish uniform financial accounting standards for scholarship granting  
1426 organizations;
- 1427 (e) in accordance with Section 53E-1-202.1, annually submit a report on the program to  
1428 the Public Education Appropriations Subcommittee that includes:
- 1429 (i) administrative costs of the program;
- 1430 (ii) the number of scholarship students that are eligible students described in  
1431 Subsection 53E-7-401(2)(a) and the number of scholarship students that are  
1432 eligible students described in Subsection 53E-7-401(2)(b) from each school  
1433 district;
- 1434 (iii) standards used by the scholarship granting organization to determine whether a  
1435 student is an eligible student; and
- 1436 (iv) savings to the state and LEAs as a result of scholarship students exiting the  
1437 public school system.
- 1438 (2)(a) In accordance with Subsection (3) and Title 63G, Chapter 6a, Utah Procurement  
1439 Code, the state board shall issue a request for proposals and enter into at least one  
1440 agreement with an organization that is qualified as tax exempt under Section  
1441 501(c)(3) or (19), Internal Revenue Code, to be recognized by the state board as a  
1442 scholarship granting organization.
- 1443 (b) An organization that responds to a request for proposals described in Subsection  
1444 (2)(a) shall submit the following information in the organization's response:
- 1445 (i) a copy of the organization's incorporation documents;
- 1446 (ii) a copy of the organization's Internal Revenue Service determination letter  
1447 qualifying the organization as being tax exempt under Section 501(c)(3) or (19),  
1448 Internal Revenue Code;
- 1449 (iii) a description of the methodology the organization will use to verify that a student  
1450 is an eligible student under this part; and
- 1451 (iv) a description of the organization's proposed scholarship application process.
- 1452 (3)(a) The state board shall enter into an agreement described in Subsection (2)(a) with  
1453 one scholarship granting organization on or before January 1, 2021.
- 1454 (b) The state board may enter into an agreement described in Subsection (2)(a) with  
1455 additional scholarship granting organizations after January 1, 2023, if the state board  
1456 makes rules regarding how multiple scholarship granting organizations may issue tax

- 1457 credit certificates in accordance with Section 53E-7-407.
- 1458 (c)(i) No later than 10 days after the day on which the state board enters into an  
1459 agreement with a scholarship granting organization, the state board shall forward  
1460 the name and contact information of the scholarship granting organization to the  
1461 State Tax Commission.
- 1462 (ii) If, under Subsection (4)(c)(i), the state board bars a scholarship granting  
1463 organization from further participation in the program, the state board shall, no  
1464 later than 10 days after the day on which the state board bars the scholarship  
1465 granting organization, forward the name and contact information of the barred  
1466 scholarship granting organization to the State Tax Commission.
- 1467 (4)(a) If the state board determines that a scholarship granting organization has violated  
1468 a provision of this part or state board rule, the state board shall send written notice to  
1469 the scholarship granting organization explaining the violation and the remedial action  
1470 required to correct the violation.
- 1471 (b) A scholarship granting organization that receives a notice described in Subsection  
1472 (4)(a) shall, no later than 60 days after the day on which the scholarship granting  
1473 organization receives the notice, correct the violation and report the correction to the  
1474 state board.
- 1475 (c)(i) If a scholarship granting organization that receives a notice described in  
1476 Subsection (4)(a) fails to correct a violation in the time period described in  
1477 Subsection (4)(b), the state board may bar the scholarship granting organization  
1478 from further participation in the program.
- 1479 (ii) A scholarship granting organization may appeal a decision made by the state  
1480 board under Subsection (4)(c)(i) in accordance with Title 63G, Chapter 4,  
1481 Administrative Procedures Act.
- 1482 (d) A scholarship granting organization may not accept program donations while the  
1483 scholarship granting organization:  
1484 (i) is barred from participating in the program under Subsection (4)(c)(i); or  
1485 (ii) has an appeal pending under Subsection (4)(c)(ii).
- 1486 (e) A scholarship granting organization that has an appeal pending under Subsection  
1487 (4)(c)(ii) may continue to administer scholarships from previously donated program  
1488 donations during the pending appeal.
- 1489 (5) The state board shall provide for a process for a scholarship granting organization to  
1490 report information as required under Section 53E-7-405.

- 1491 (6) The state board shall make rules in accordance with Title 63G, Chapter 3, Utah  
 1492 Administrative Rulemaking Act, to administer the program, including rules for:  
 1493 (a) the administration of scholarships to a qualifying school or qualifying provider  
 1494 receiving scholarship money from a scholarship granting organization that is barred  
 1495 from participating in the program under Subsection (4)(c)(i);  
 1496 (b) when an eligible student does not continue in enrollment at a qualifying school or  
 1497 participation in services provided by a qualifying provider:  
 1498 (i) requiring the scholarship granting organization to:  
 1499 (A) notify the state board; and  
 1500 (B) obtain reimbursement of scholarship money from the qualifying school in  
 1501 which the eligible student is no longer enrolled or qualifying provider in which  
 1502 the eligible student is no longer participating; and  
 1503 (ii) requiring the qualifying school or qualifying provider in which the eligible  
 1504 student is no longer enrolled to reimburse scholarship money to the scholarship  
 1505 granting organization;  
 1506 (c) audit and report requirements as described in Section 53E-7-405; and  
 1507 (d) requiring the scholarship granting organization, in accordance with the Family  
 1508 Educational Rights and Privacy Act, 20 U.S.C. Sec. 1232g, to submit to the state  
 1509 board:  
 1510 (i) the number of scholarship students that are eligible students described in  
 1511 Subsection 53E-7-401(2)(a) and the number of scholarship students that are  
 1512 eligible students described in Subsection 53E-7-401(2)(b) from each school  
 1513 district;  
 1514 (ii) standards used to determine whether a student is an eligible student; and  
 1515 (iii) any other information requested by the Public Education Appropriations  
 1516 Subcommittee for the state board to include in the annual report described in  
 1517 Section 53E-1-202.1.

1518 Section 15. Section **57-18-3** is amended to read:

1519 **57-18-3 . Acquisition of conservation easement.**

1520 A governmental entity or a charitable organization [~~which qualifies as being tax exempt~~]  
 1521 that is exempt from federal income taxation under Section 501(c)(3) [~~of the~~] or (19), Internal  
 1522 Revenue Code [~~or a governmental entity~~], may acquire a conservation easement by purchase,  
 1523 gift, devise, grant, lease, or bequest.

1524 Section 16. Section **59-12-104.1** is amended to read:

1525 **59-12-104.1 . Exemptions for religious or charitable institutions.**

- 1526 (1) Except as provided in Section 59-12-104, sales made by religious or charitable  
 1527 institutions or organizations are exempt from the sales and use tax imposed by this  
 1528 chapter if the sale is made in the conduct of the institution's or organization's regular  
 1529 religious or charitable functions or activities.
- 1530 (2)(a) Except as provided in Section 59-12-104, sales made to a religious or charitable  
 1531 institution or organization are exempt from the sales and use tax imposed by this  
 1532 chapter if the sale is made in the conduct of the institution's or organization's regular  
 1533 religious or charitable functions and activities.
- 1534 (b) In order to facilitate the efficient administration of the exemption granted by this  
 1535 section, the exemption shall be administered as follows:
- 1536 (i) the exemption shall be at point of sale if the sale is in the amount of at least \$1,000;  
 1537 (ii) except as provided in Subsection (2)(b)(iii), if the sale is less than \$1,000, the  
 1538 exemption shall be in the form of a refund of sales or use taxes paid at the point of  
 1539 sale; and
- 1540 (iii) notwithstanding Subsection (2)(b)(ii), the exemption under this section shall be  
 1541 at point of sale if the sale is:
- 1542 (A) made pursuant to a contract between the seller and the charitable or religious  
 1543 institution or organization; or
- 1544 (B) made by a public utility, as defined in Section 54-2-1, to a religious or  
 1545 charitable institution or organization.
- 1546 (3) An entity that is exempt from federal income taxation under Section 501(c)(3) or (19),  
 1547 Internal Revenue Code:
- 1548 (a) qualifies as a religious or charitable institution or organization for purposes of this  
 1549 section; and
- 1550 (b) may claim the exemption granted by this section.
- 1551 [~~3~~] (4)(a) Religious or charitable institutions or organizations entitled to a refund under  
 1552 Subsection (2)(b)(ii) may apply to the commission for the refund of sales or use taxes  
 1553 paid.
- 1554 (b) The commission shall designate the following by commission rule adopted in  
 1555 accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act:
- 1556 (i) procedures for applying for a sales and use tax refund;
- 1557 (ii) standards for determining and verifying the amount of purchase at the point of  
 1558 sale;

- 1559 (iii) procedures for submitting a request for refund on a monthly basis anytime the  
1560 taxpayer has accumulated \$100 or more in sales tax payments; and  
1561 (iv) procedures for submitting a request for refund on a quarterly basis for any  
1562 cumulative amount of sales tax payments.

1563 Section 17. Section **61-2-204** is amended to read:

1564 **61-2-204 . Utah Housing Opportunity Restricted Account.**

- 1565 (1) For purposes of this section, "account" means the Utah Housing Opportunity Restricted  
1566 Account created by this section.
- 1567 (2) There is created in the General Fund a restricted account known as the "Utah Housing  
1568 Opportunity Restricted Account."
- 1569 (3) The account shall be funded by:
- 1570 (a) contributions deposited into the account in accordance with Section 41-1a-422;
- 1571 (b) private contributions; and
- 1572 (c) donations or grants from public or private entities.
- 1573 (4)(a) The state treasurer shall invest money in the account according to Title 51,  
1574 Chapter 7, State Money Management Act.
- 1575 (b) The Division of Finance shall deposit interest or other earnings derived from  
1576 investment of account money into the General Fund.
- 1577 (5) The Legislature shall appropriate money in the account to the division.
- 1578 (6) The division shall distribute the money in the account to one or more charitable  
1579 organizations that:
- 1580 (a) are tax exempt under Section 501(c)(3) or (19), Internal Revenue Code; and
- 1581 (b) have as a primary part of their mission to provide support to organizations that create  
1582 affordable housing for those in severe need.
- 1583 (7) The division may consider a proposal only if it is:
- 1584 (a) proposed by an organization described in Subsection (6); and
- 1585 (b) designed to provide support to organizations that create affordable housing for those  
1586 in severe need.
- 1587 (8)(a) An organization described in Subsection (6) may apply to the division to receive a  
1588 distribution in accordance with Subsection (6).
- 1589 (b) An organization that receives a distribution from the division in accordance with  
1590 Subsection (6) shall expend the distribution only to provide support to organizations  
1591 that create affordable housing for those in severe need.
- 1592 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

1593 division shall make rules providing procedures for an organization to apply to receive  
 1594 money under this section.

1595 Section 18. Section **63A-2-404** is amended to read:

1596 **63A-2-404 . Acquisition of federal surplus property -- Powers and duties --**  
 1597 **Advisory boards and committees -- Expenditures and contracts -- Clearinghouse of**  
 1598 **information -- Reports.**

1599 (1) The division may:

- 1600 (a) acquire from the United States under and in conformance with the property act any
- 1601 federal surplus property under the control of any department or agency of the United
- 1602 States that is usable and necessary for any purposes authorized by federal law;
- 1603 (b) warehouse federal surplus property if it is not real property; and
- 1604 (c) distribute federal surplus property within this state to:
  - 1605 (i) tax-supported medical institutions, hospitals, clinics, and health centers;
  - 1606 (ii) school systems, schools, colleges, and universities;
  - 1607 (iii) other nonprofit medical institutions, hospitals, clinics, health centers, schools,
  - 1608 colleges, and universities that are exempt from taxation under Section 501(c)(3) [  
 1609 of the United States] or (19), Internal Revenue Code[-of 1954];
  - 1610 (iv) civil defense organizations;
  - 1611 (v) political subdivisions; and
  - 1612 (vi) any other types of institutions or activities that are eligible to acquire the federal  
 1613 surplus property under federal law.

1614 (2) The division may:

- 1615 (a) receive applications from eligible health and educational institutions for the
- 1616 acquisition of federal surplus real property;
- 1617 (b) investigate the applications;
- 1618 (c) obtain opinions about those applications from the appropriate health or educational  
 1619 authorities of this state;
- 1620 (d) make recommendations about the need of the applicant for the property, the merits of  
 1621 the applicant's proposed use of the property, and the suitability of the property for  
 1622 those purposes; and
- 1623 (e) otherwise assist in the processing of those applications for acquisition of real and  
 1624 related personal property of the United States under the property act.

1625 (3) The division may appoint advisory boards or committees.

1626 (4) If required by law or regulation of the United States in connection with the disposition

- 1627 of surplus real property and the receipt, warehousing, and distribution of surplus  
1628 personal property received by the surplus property program from the United States, the  
1629 surplus property program administrator may:
- 1630 (a) make certifications, take action, and make expenditures;
  - 1631 (b) enter into contracts, agreements, and undertakings for and in the name of the state  
1632 including cooperative agreements with the federal agencies providing for use by and  
1633 exchange between them of the property, facilities, personnel, and services of each by  
1634 the other;
  - 1635 (c) require reports; and
  - 1636 (d) make investigations.
- 1637 (5) The division shall act as the clearinghouse of information for public and private  
1638 nonprofit institutions, organizations, and agencies eligible to acquire federal surplus real  
1639 property to:
- 1640 (a) locate both real and personal property available for acquisition from the United  
1641 States;
  - 1642 (b) ascertain the terms and conditions under which that property may be obtained;
  - 1643 (c) receive requests from those institutions, organizations, and agencies and transmit to  
1644 them all available information in reference to that property; and
  - 1645 (d) aid and assist those institutions, organizations, and agencies in every way possible in  
1646 those acquisitions or transactions.
- 1647 (6) The division shall:
- 1648 (a) cooperate with the departments or agencies of the United States;
  - 1649 (b) file a state plan of operation;
  - 1650 (c) operate according to that plan;
  - 1651 (d) take the actions necessary to meet the minimum standards prescribed by the property  
1652 act;
  - 1653 (e) make any reports required by the United States or any of its departments or agencies;  
1654 and
  - 1655 (f) comply with the laws of the United States and the regulations of any of the  
1656 departments or agencies of the United States governing the allocation of, transfer of,  
1657 use of, or accounting for any property donated to the state.

1658 Section 19. Section **63A-5b-901** is amended to read:

1659 **63A-5b-901 . Definitions.**

1660 As used in this part:

- 1661 (1) "Applicant" means a person who submits a timely, qualified proposal to the division.  
1662 (2) "Condemnee" means the same as that term is defined in Section 78B-6-520.3.  
1663 (3) "Division-owned property" means real property, including an interest in real property, to  
1664 which the division holds title, regardless of who occupies or uses the real property.  
1665 (4) "Local government entity" means a county, city, town, special district, special service  
1666 district, community development and renewal agency, conservation district, school  
1667 district, or other political subdivision of the state.  
1668 (5) "Primary state agency" means a state agency for which the division holds title to real  
1669 property that the state agency occupies or uses, as provided in Subsection  
1670 63A-5b-303(1)(a)(iv).  
1671 (6) "Private party" means a person who is not a state agency, local government entity, or  
1672 public purpose nonprofit entity.  
1673 (7) "Public purpose nonprofit entity" means a corporation, association, organization, or  
1674 entity that:  
1675 (a) is located within the state;  
1676 (b) is not a state agency or local government entity;  
1677 (c) is exempt from federal income taxation under Section 501(c)(3) or (19), Internal  
1678 Revenue Code; and  
1679 (d) operates to fulfill a public purpose.  
1680 (8) "Qualified proposal" means a written proposal that:  
1681 (a) meets the criteria established by the division by rule under Section 63A-5b-903;  
1682 (b) if submitted by a local government entity or public purpose nonprofit entity, explains  
1683 the public purpose for which the local government entity or public purpose nonprofit  
1684 entity seeks a transfer of ownership or lease of the vacant division-owned property;  
1685 and  
1686 (c) the director determines will, if accepted and implemented, provide a material benefit  
1687 to the state.  
1688 (9) "Secondary state agency" means a state agency:  
1689 (a) that is authorized to hold title to real property that the state agency occupies or uses,  
1690 as provided in Section 63A-5b-304; and  
1691 (b) for which the division does not hold title to real property that the state agency  
1692 occupies or uses.  
1693 (10) "State agency" means a department, division, office, entity, agency, or other unit of  
1694 state government.

- 1695 (11) "Transfer of ownership" includes a transfer of the ownership of vacant division-owned  
1696 property that occurs as part of an exchange of the vacant division-owned property for  
1697 another property.
- 1698 (12) "Vacant division-owned property" means division-owned property that:  
1699 (a) a primary state agency is not occupying or using; and  
1700 (b) the director has determined should be made available for:  
1701 (i) use or occupancy by a primary state agency; or  
1702 (ii) a transfer of ownership or lease to a secondary state agency, local government  
1703 entity, public purpose nonprofit entity, or private party.
- 1704 (13) "Written proposal" means a brief statement in writing that explains:  
1705 (a) the proposed use or occupancy, transfer of ownership, or lease of vacant  
1706 division-owned property; and  
1707 (b) how the state will benefit from the proposed use or occupancy, transfer of ownership,  
1708 or lease.
- 1709 Section 20. Section **63G-6b-101** is amended to read:  
1710 **63G-6b-101 . Definitions.**  
1711 As use in this chapter:
- 1712 (1) "Administering agency" means a state agency that administers a grant.  
1713 (2) "Competitive grant" means a grant that is not a direct award grant.  
1714 (3) "Direct award grant" means a grant that is funded by money that the Legislature intends  
1715 the state agency to pass through to one or more recipients without a competitive process.  
1716 (4)(a) "Grant" means a state agency's expenditure of state money, or agreement to  
1717 expend state money, that is:  
1718 (i) authorized by law;  
1719 (ii) made for a particular purpose; and  
1720 (iii) made without acquiring, or the promise of acquiring, a procurement item in  
1721 exchange for the expenditure.
- 1722 (b) "Grant" does not include:  
1723 (i) a tax credit;  
1724 (ii) an expenditure of federal money;  
1725 (iii) public assistance, as defined in Section 26B-9-101;  
1726 (iv) a loan;  
1727 (v) a rebate;  
1728 (vi) an incentive; or

- 1729 (vii) a claim payment.
- 1730 (5) "Grant appropriation" means an appropriation the Legislature makes to an administering  
1731 agency to be used for one or more grants.
- 1732 (6) "Grant period" means the time frame during which a grant recipient receives funds from  
1733 a single grant.
- 1734 (7) "Multi-year grant" means a grant for which the grant period exceeds one year.
- 1735 (8) "Nonprofit entity" means an entity that:
- 1736 (a) operates in the state;
- 1737 (b) is not a government entity; and
- 1738 (c) is exempt from federal income taxation under Section 501(c)(3) or (19), Internal  
1739 Revenue Code.
- 1740 (9) "Procurement item" means the same as that term is defined in Section 63G-6a-103.
- 1741 (10)(a) "State agency" means a department, division, or other agency or instrumentality  
1742 of the state.
- 1743 (b) "State agency" does not include the legislative department.
- 1744 (11) "State money" means money that is derived from state fees or state tax revenue.
- 1745 Section 21. Section **68-3-12.5** is amended to read:
- 1746 **68-3-12.5 . Definitions for Utah Code.**
- 1747 (1) The definitions listed in this section apply to the Utah Code, unless:
- 1748 (a) the definition is inconsistent with the manifest intent of the Legislature or repugnant  
1749 to the context of the statute; or
- 1750 (b) a different definition is expressly provided for the respective title, chapter, part,  
1751 section, or subsection.
- 1752 (2) "Adjudicative proceeding" means:
- 1753 (a) an action by a board, commission, department, officer, or other administrative unit of  
1754 the state that determines the legal rights, duties, privileges, immunities, or other legal  
1755 interests of one or more identifiable persons, including an action to grant, deny,  
1756 revoke, suspend, modify, annul, withdraw, or amend an authority, right, or license;  
1757 and
- 1758 (b) judicial review of an action described in Subsection (2)(a).
- 1759 (3) "Administrator" includes "executor" when the subject matter justifies the use.
- 1760 (4) "Advisory board," "advisory commission," and "advisory council" mean a board,  
1761 commission, committee, or council that:
- 1762 (a) is created by, and whose duties are provided by, statute or executive order;

- 1763 (b) performs its duties only under the supervision of another person as provided by  
1764 statute; and
- 1765 (c) provides advice and makes recommendations to another person that makes policy for  
1766 the benefit of the general public.
- 1767 (5) "Armed forces" means the United States Army, Navy, Air Force, Marine Corps, Space  
1768 Force, and Coast Guard.
- 1769 (6) "County executive" means:
- 1770 (a) the county commission, in the county commission or expanded county commission  
1771 form of government established under Title 17, Chapter 62, Forms of County  
1772 Government;
- 1773 (b) the county executive, in the county executive-council optional form of government  
1774 authorized by Section 17-62-203; or
- 1775 (c) the county manager, in the council-manager optional form of government authorized  
1776 by Section 17-62-204.
- 1777 (7) "County legislative body" means:
- 1778 (a) the county commission, in the county commission or expanded county commission  
1779 form of government established under Title 17, Chapter 62, Forms of County  
1780 Government;
- 1781 (b) the county council, in the county executive-council optional form of government  
1782 authorized by Section 17-62-203; and
- 1783 (c) the county council, in the council-manager optional form of government authorized  
1784 by Section 17-62-204.
- 1785 (8) "Charitable," "nonprofit," and "not-for-profit," in relation to an entity, includes an entity  
1786 that is exempt from federal income taxation under Section 501(c)(3) or (19), Internal  
1787 Revenue Code.
- 1788 [~~8~~] (9) "Depose" means to make a written statement made under oath or affirmation.
- 1789 [~~9~~] (10)(a) "Equal" means, with respect to biological sex, of the same value.
- 1790 (b) "Equal" does not mean, with respect to biological sex:
- 1791 (i) a characteristic of being the same or identical; or
- 1792 (ii) a requirement that biological sexes be ignored or co-mingled in every  
1793 circumstance.
- 1794 [~~10~~] (11) "Executor" includes "administrator" when the subject matter justifies the use.
- 1795 [~~11~~] (12) "Father" means a parent who is of the male sex.
- 1796 [~~12~~] (13) "Female" means the characteristic of an individual whose biological reproductive

- 1797 system is of the general type that functions in a way that could produce ova.
- 1798 [~~(13)~~] (14) "Guardian" includes a person who:
- 1799 (a) qualifies as a guardian of a minor or incapacitated person pursuant to testamentary or
- 1800 court appointment; or
- 1801 (b) is appointed by a court to manage the estate of a minor or incapacitated person.
- 1802 [~~(14)~~] (15) "Highway" includes:
- 1803 (a) a public bridge;
- 1804 (b) a county way;
- 1805 (c) a county road;
- 1806 (d) a common road; and
- 1807 (e) a state road.
- 1808 [~~(15)~~] (16) "Intellectual disability" means the same as that term is defined in the most recent
- 1809 edition of the Diagnostic and Statistical Manual of Mental Disorders published by the
- 1810 American Psychiatric Association.
- 1811 [~~(16)~~] (17) "Intermediate care facility for people with an intellectual disability" means an
- 1812 institution or distinct part thereof for people with an intellectual disability or related
- 1813 conditions, if the institution or distinct part thereof meets the requirements described in
- 1814 42 U.S.C. Secs. 1396d(d)(1) through (3).
- 1815 [~~(17)~~] (18) "Land" includes:
- 1816 (a) land;
- 1817 (b) a tenement;
- 1818 (c) a hereditament;
- 1819 (d) a water right;
- 1820 (e) a possessory right; and
- 1821 (f) a claim.
- 1822 [~~(18)~~] (19) "Male" means the characteristic of an individual whose biological reproductive
- 1823 system is of the general type that functions to fertilize the ova of a female.
- 1824 [~~(19)~~] (20) "Man" means an adult human male.
- 1825 [~~(20)~~] (21) "Month" means a calendar month, unless otherwise expressed.
- 1826 [~~(21)~~] (22) "Mother" means a parent who is of the female sex.
- 1827 [~~(22)~~] (23) "Oath" includes "affirmation."
- 1828 [~~(23)~~] (24) "Person" means:
- 1829 (a) an individual;
- 1830 (b) an association;

- 1831 (c) an institution;  
1832 (d) a corporation;  
1833 (e) a company;  
1834 (f) a trust;  
1835 (g) a limited liability company;  
1836 (h) a partnership;  
1837 (i) a political subdivision;  
1838 (j) a government office, department, division, bureau, or other body of government; and  
1839 (k) any other organization or entity.

1840 [~~(24)~~] (25) "Personal property" includes:

- 1841 (a) money;  
1842 (b) goods;  
1843 (c) chattels;  
1844 (d) effects;  
1845 (e) evidences of a right in action;  
1846 (f) a written instrument by which a pecuniary obligation, right, or title to property is  
1847 created, acknowledged, transferred, increased, defeated, discharged, or diminished;  
1848 and  
1849 (g) a right or interest in an item described in Subsections [~~(24)(a)~~] (25)(a) through (f).

1850 [~~(25)~~] (26) "Personal representative," "executor," and "administrator" include:

- 1851 (a) an executor;  
1852 (b) an administrator;  
1853 (c) a [~~successor~~] successor's personal representative;  
1854 (d) a special administrator; and  
1855 (e) a person who performs substantially the same function as a person described in  
1856 Subsections [~~(25)(a)~~] (26)(a) through (d) under the law governing the person's status.

1857 [~~(26)~~] (27) "Policy board," "policy commission," or "policy council" means a board,  
1858 commission, or council that:

- 1859 (a) is authorized to make policy for the benefit of the general public;  
1860 (b) is created by, and whose duties are provided by, the constitution or statute; and  
1861 (c) performs its duties according to its own rules without supervision other than under  
1862 the general control of another person as provided by statute.

1863 [~~(27)~~] (28) "Population" is shown by the most recent state or national census, unless  
1864 expressly provided otherwise.

- 1865 [~~(28)~~] (29) "Process" means a writ or summons issued in the course of a judicial proceeding.
- 1866 [~~(29)~~] (30) "Property" includes both real and personal property.
- 1867 [~~(30)~~] (31) "Real estate" or "real property" includes:
- 1868 (a) land;
- 1869 (b) a tenement;
- 1870 (c) a hereditament;
- 1871 (d) a water right;
- 1872 (e) a possessory right; and
- 1873 (f) a claim.
- 1874 [~~(31)~~] (32) "Review board," "review commission," and "review council" mean a board,
- 1875 commission, committee, or council that:
- 1876 (a) is authorized to approve policy made for the benefit of the general public by another
- 1877 body or person;
- 1878 (b) is created by, and whose duties are provided by, statute; and
- 1879 (c) performs its duties according to its own rules without supervision other than under
- 1880 the general control of another person as provided by statute.
- 1881 [~~(32)~~] (33) "Road" includes:
- 1882 (a) a public bridge;
- 1883 (b) a county way;
- 1884 (c) a county road;
- 1885 (d) a common road; and
- 1886 (e) a state road.
- 1887 [~~(33)~~] (34) "Sex" means, in relation to an individual, the individual's biological sex, either
- 1888 male or female, at birth, according to distinct reproductive roles as manifested by:
- 1889 (a) sex and reproductive organ anatomy;
- 1890 (b) chromosomal makeup; and
- 1891 (c) endogenous hormone profiles.
- 1892 [~~(34)~~] (35) "Signature" includes a name, mark, or sign written with the intent to authenticate
- 1893 an instrument or writing.
- 1894 [~~(35)~~] (36) "State," when applied to the different parts of the United States, includes a state,
- 1895 district, or territory of the United States.
- 1896 [~~(36)~~] (37) "Swear" includes "affirm."
- 1897 [~~(37)~~] (38) "Testify" means to make an oral statement under oath or affirmation.
- 1898 [~~(38)~~] (39) "Uniformed services" means:

- 1899 (a) the armed forces;
- 1900 (b) the commissioned corps of the National Oceanic and Atmospheric Administration;
- 1901 and
- 1902 (c) the commissioned corps of the United States Public Health Service.
- 1903 [(39)] (40) "United States" includes each state, district, and territory of the United States of
- 1904 America.
- 1905 [(40)] (41) "Utah Code" means the 1953 recodification of the Utah Code, as amended,
- 1906 unless the text expressly references a portion of the 1953 recodification of the Utah
- 1907 Code as it existed:
- 1908 (a) on the day on which the 1953 recodification of the Utah Code was enacted; or
- 1909 (b)(i) after the day described in Subsection [(40)(a)] (41)(a); and
- 1910 (ii) before the most recent amendment to the referenced portion of the 1953
- 1911 recodification of the Utah Code.
- 1912 [(41)] (42) "Vessel," when used with reference to shipping, includes a steamboat, canal boat,
- 1913 and every structure adapted to be navigated from place to place.
- 1914 [(42)] (43)(a) "Veteran" means an individual who:
- 1915 (i) has served in the United States Armed Forces for at least 180 days:
- 1916 (A) on active duty; or
- 1917 (B) in a reserve component, to include the National Guard; or
- 1918 (ii) has incurred an actual service-related injury or disability while in the United
- 1919 States Armed Forces regardless of whether the individual completed 180 days; and
- 1920 (iii) was separated or retired under conditions characterized as honorable or general.
- 1921 (b) This definition is not intended to confer eligibility for benefits.
- 1922 [(43)] (44) "Will" includes a codicil.
- 1923 [(44)] (45) "Woman" means an adult human female.
- 1924 [(45)] (46) "Writ" means an order or precept in writing, issued in the name of:
- 1925 (a) the state;
- 1926 (b) a court; or
- 1927 (c) a judicial officer.
- 1928 [(46)] (47) "Writing" includes:
- 1929 (a) printing;
- 1930 (b) handwriting; and
- 1931 (c) information stored in an electronic or other medium if the information is retrievable
- 1932 in a perceivable format.

- 1933 Section 22. Section **77-11a-403** is amended to read:
- 1934 **77-11a-403 . Disposition of firearms no longer needed as evidence.**
- 1935 (1) As used in this section:
- 1936 (a) "Confiscated or unclaimed firearm" means a firearm that is subject to disposal by an
- 1937 agency under Section 53-5a-503 or 77-11a-402.
- 1938 (b) "Department" means the Department of Public Safety created in Section 53-1-103.
- 1939 (c) "Federally licensed firearms dealer" means a person:
- 1940 (i) licensed as a dealer under 18 U.S.C. Sec. 923; and
- 1941 (ii) engaged in the business of selling firearms.
- 1942 (d) "State-approved dealer" means the federally licensed firearms dealer that contracts
- 1943 with the department under Subsection (4).
- 1944 (2) An agency shall dispose of a confiscated or unclaimed firearm by:
- 1945 (a) selling or destroying the confiscated or unclaimed firearm in accordance with
- 1946 Subsection (3);
- 1947 (b) giving the confiscated or unclaimed firearm to the state-approved dealer to sell or
- 1948 destroy in accordance with Subsection (4) and the agreement between the
- 1949 state-approved dealer and the department; or
- 1950 (c) after the agency obtains approval from the legislative body of the agency's
- 1951 jurisdiction, transferring the confiscated or unclaimed firearm to the Bureau of
- 1952 Forensic Services, created in Section 53-10-401, or another public forensic laboratory
- 1953 for testing.
- 1954 (3)(a) An agency that elects to dispose of a confiscated or unclaimed firearm under
- 1955 Subsection (2)(a) shall:
- 1956 (i) sell the confiscated or unclaimed firearm to a federally licensed firearms dealer
- 1957 and apply the proceeds from the sale to a public interest use; or
- 1958 (ii) destroy the firearm, if the agency determines that:
- 1959 (A) the condition of a confiscated or unclaimed firearm makes the firearm unfit
- 1960 for sale; or
- 1961 (B) the confiscated or unclaimed firearm is associated with a notorious crime.
- 1962 (b) Before an agency applies the proceeds of a sale of a confiscated or unclaimed firearm
- 1963 to a public interest use, the agency shall obtain from the legislative body of the
- 1964 agency's jurisdiction:
- 1965 (i) permission to apply the proceeds of the sale to a public interest use; and
- 1966 (ii) the designation and approval of the public interest use to which the agency

- 1967 applies the proceeds.
- 1968 (4)(a)(i) The department shall, in accordance with Title 63G, Chapter 6a, Utah
- 1969 Procurement Code, contract with a federally licensed firearms dealer to sell or
- 1970 destroy all confiscated or unclaimed firearms in the state.
- 1971 (ii) The term of an agreement executed in accordance with this Subsection (4) may
- 1972 not exceed five years.
- 1973 (iii) Nothing in this Subsection (4) prevents the department from contracting with the
- 1974 same federally licensed firearms dealer more than once.
- 1975 (b) An agreement executed in accordance with Subsection (4)(a) shall:
- 1976 (i) address the amount of money that the federally licensed firearms dealer is entitled
- 1977 to retain from the sale of each confiscated or unclaimed firearm as compensation
- 1978 for the federally licensed firearms dealer's performance under the agreement;
- 1979 (ii) require the federally licensed firearms dealer to donate, on behalf of the state, all
- 1980 proceeds from the sale of a confiscated or unclaimed firearm, except the amount
- 1981 described in Subsection (4)(b)(i), to an organization that:
- 1982 (A) is exempt from taxation under Section 501(c)(3) or (19), Internal Revenue
- 1983 Code;
- 1984 (B) complies with any applicable licensing or registration requirements in the state;
- 1985 (C) primarily helps the families of law enforcement officers in the state who die in
- 1986 the line of duty;
- 1987 (D) gives financial assistance to the families of law enforcement officers in the
- 1988 state who die in the line of duty; and
- 1989 (E) provides other assistance to children of active law enforcement officers,
- 1990 including scholarships;
- 1991 (iii) state that if the federally licensed firearms dealer determines that the condition of
- 1992 a confiscated or unclaimed firearm makes the firearm unfit for sale, the federally
- 1993 licensed firearms dealer shall destroy the firearm; and
- 1994 (iv) provide a procedure by which the department can ensure that the federally
- 1995 licensed firearms dealer complies with the provisions of the agreement and
- 1996 applicable law.

1997 Section 23. **Effective Date.**

1998 This bill takes effect on May 6, 2026.