

# HB0031S01 compared with HB0031

~~{Omitted text}~~ shows text that was in HB0031 but was omitted in HB0031S01

inserted text shows text that was not in HB0031 but was inserted into HB0031S01

**DISCLAIMER:** This document is provided to assist you in your comparison of the two bills. Sometimes this automated comparison will NOT be completely accurate. Therefore, you need to read the actual bills. This automatically generated document could contain inaccuracies caused by: limitations of the compare program; bad input data; or other causes.

1                                   **Local Education Agency Financial Reporting**  
  2026 GENERAL SESSION  
  STATE OF UTAH  
                                  **Chief Sponsor: R. Neil Walter**  
  Senate Sponsor:

2                                   

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3                   **LONG TITLE**

4                   **General Description:**

5                   This bill amends provisions related to the Utah Public Finance Website and financial  
6                   reporting for education.

7                   **Highlighted Provisions:**

8                   This bill:

- 12                   ▸ defines terms;
- 10                   ▸ excludes certain financial information from reporting requirements;
- 13                   ▸ requires the ~~{use of}~~ state auditor to create certain common naming conventions;
- 14                   ▸ ~~{clarifies what qualifies as public financial information for}~~ requires a local education agency{;
- 13                   and} to:
- 13                   • use common naming conventions when reporting payroll data; and
- 14                   • include an employee's benefits when reporting payroll data; and
- 15                   ▸ makes technical and conforming changes.

16                   **Money Appropriated in this Bill:**

17                   None

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### Other Special Clauses:

This bill provides a special effective date.

### Utah Code Sections Affected:

#### AMENDS:

**67-3-12** , as last amended by Laws of Utah 2025, First Special Session, Chapter 9

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

Section 1. Section **67-3-12** is amended to read:

**67-3-12. Utah Public Finance Website -- Establishment and administration -- Records disclosure -- Exceptions.**

(1) As used in this section:

(a) "Common naming convention" means a standardized set of job titles and position classifications the Office of the State Auditor creates to ensure consistent reporting of payroll and benefit compensation data {across each qualifying entity} for a local education agency.

~~[(a)]~~ (b)

(i) Subject to Subsections ~~[(1)(a)(ii)]~~ (1)(b)(ii) and (iii), "independent entity" means the same as that term is defined in Section 63E-1-102.

(ii) "Independent entity" includes an entity that is part of an independent entity described in Subsection ~~[(1)(a)(i)]~~ (1)(b)(i), if the entity is considered a component unit of the independent entity under the governmental accounting standards issued by the Governmental Accounting Standards Board.

(iii) "Independent entity" does not include the Utah State Retirement Office created in Section 49-11-201.

~~[(b)]~~ (c) "Local education agency" means a school district or charter school.

~~[(e)]~~ (d) "Participating local entity" means:

(i) a county;

(ii) a municipality;

(iii) the State Fair Park Authority, created in Section 11-68-201;

(iv) a special district under Title 17B, Limited Purpose Local Government Entities - Special Districts;

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

(vi) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;

(vii) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit District Act;

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- 51 (viii) except for a taxed interlocal entity as defined in Section 11-13-602:
- 52 (A) an interlocal entity as defined in Section 11-13-103;
- 53 (B) a joint or cooperative undertaking as defined in Section 11-13-103; or
- 54 (C) any project, program, or undertaking entered into by interlocal agreement in accordance with Title  
11, Chapter 13, Interlocal Cooperation Act;
- 56 (ix) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that is part of an entity  
described in Subsections ~~[(1)(e)(i)]~~ (1)(d)(i) through (viii), if the entity is considered a component  
unit of the entity described in Subsections ~~[(1)(e)(i)]~~ (1)(d)(i) through (viii) under the governmental  
accounting standards issued by the Governmental Accounting Standards Board;
- 61 (x) a conservation district under Title 17D, Chapter 3, Conservation District Act; or
- 62 (xi) a governmental nonprofit corporation under Title 11, Chapter 13a, Governmental Nonprofit  
Corporations Act.
- 64 ~~[(d)]~~ (e)
- (i) "Participating state entity" means the state of Utah, including its executive, legislative, and judicial  
branches, its departments, divisions, agencies, boards, commissions, councils, committees, and  
institutions.
- 67 (ii) "Participating state entity" includes an entity that is part of an entity described in Subsection (1)  
(d)(i), if the entity is considered a component unit of the entity described in Subsection ~~[(1)(d)~~  
~~(i)]~~ (1)(b)(i) under the governmental accounting standards issued by the Governmental Accounting  
Standards Board.
- 71 ~~[(e)]~~ (f) "Public finance website" or "website" means the website established by the state auditor in  
accordance with this section.
- 73 ~~[(f)]~~ (g)
- (i) "Public financial information" means each record that is required under this section or by rule made  
by the Office of the State Auditor under ~~[Subsection (9)]~~ Subsection (10) to be made available on  
the public finance website, a participating local entity's website, or an independent entity's website.
- 77 (ii) "Public financial information" does not include ~~{an LEA's financial disbursements to}~~ payments a  
third-party contractor or vendor {who is not an employee} makes to employees of the {LEA} third-  
party contractor or vendor in connection with providing a contractual service to a local education  
agency.
- 79 ~~[(g)]~~ (h) "Qualifying entity" means:

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- 80 (i) an independent entity;  
81 (ii) a participating local entity;  
82 (iii) a participating state entity;  
83 (iv) a local education agency;  
84 (v) an institution of higher education as defined in Section 53H-1-101;  
85 (vi) the Utah Educational Savings Plan created in Section 53H-10-202;  
86 (vii) the Utah Housing Corporation created in Section 63H-8-201;  
87 (viii) the School and Institutional Trust Lands Administration created in Section 53C-1-201;  
89 (ix) the Utah Capital Investment Corporation created in Section 63N-6-301; or  
90 (x) a URS-participating employer.  
91 ~~[(h)]~~ (i)  
(i) "URS-participating employer" means an entity that:  
92 (A) is a participating employer, as that term is defined in Section 49-11-102; and  
93 (B) is not required to report public financial information under this section as a qualifying entity  
described in Subsections (1)(g)(i) through (ix).  
95 (ii) "URS-participating employer" does not include:  
96 (A) the Utah State Retirement Office created in Section 49-11-201;  
97 (B) an insurer that is subject to the disclosure requirements of Section 31A-4-113;  
98 (C) a private nonprofit organization that is not a public employees' association; or  
99 (D) a withdrawing entity.  
100 ~~[(i)]~~ (j)  
(i) "Withdrawing entity" means:  
101 (A) an entity that elects to withdraw from participation in a system or plan under Title 49, Chapter  
11, Part 6, Procedures and Records;  
103 (B) until the date determined under Subsection 49-11-626(2)(a), a public employees' association  
that provides the notice of intent described in Subsection 49-11-626(2)(b); and  
106 (C) beginning on the date determined under Subsection 49-11-626(2)(a), a public employees'  
association that makes an election described in Subsection 49-11-626(3).  
109 (ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in Sections 49-11-623  
and 49-11-624.  
111 (2) The state auditor shall~~[-]~~ :

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- 112 (a) establish and maintain a public finance website in accordance with this section[-] ;
- 113 (b) create and maintain a list of common naming conventions that apply to each {~~qualifying entity~~}  
local education agency; and
- 115 (c) ensure that each {~~qualifying entity~~} local education agency reporting payroll {~~information~~} and  
compensation data selects job titles from the common naming conventions when submitting or
- 117 updating payroll and compensation data.
- 117 (3) The website shall:
- 118 (a) permit Utah taxpayers to:
- 119 (i) view, understand, and track the use of taxpayer dollars by making public financial information
- available on the Internet for participating state entities, independent entities, participating local
- 123 entities, and URS-participating employers, using the website; and
- (ii) link to websites administered by participating local entities, independent entities, or URS-
- participating employers that do not use the website for the purpose of providing public financial
- information as required by this section and by rule made under ~~[Subsection (9)]~~ Subsection (10);
- 127 (b) allow a person that has Internet access to use the website without paying a fee;
- 128 (c) allow the public to search public financial information on the website;
- 129 (d) provide access to financial reports, financial audits, budgets, or other financial documents that are
- used to allocate, appropriate, spend, and account for government funds, as may be established by
- rule made in accordance with ~~[Subsection (9)]~~ Subsection (10);
- 132 (e) have a unique and simplified website address;
- 133 (f) ~~[be guided by the]~~ use the principles described in Subsection 63A-16-202(2) as guidance;
- 135 (g) include other links, features, or functionality that will assist the public in obtaining and reviewing
- public financial information, as may be established by rule made under ~~[Subsection (9)]~~ Subsection  
(10);
- 138 (h) use common naming conventions for {~~all compensation~~} a local education agency's payroll and  
{~~payroll~~} compensation data posted to the website; and
- 140 ~~[(h)]~~ (i) include a link to school report cards published on the State Board of Education's website under
- Section 53E-5-211.
- 142 (4) The state auditor shall:
- 143 (a) establish and maintain the website, including the provision of equipment, resources, and personnel
- as necessary;

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- 145 (b) maintain an archive of all information posted to the website;
- 146 (c) coordinate and process the receipt and posting of public financial information from participating  
state entities; and
- 148 (d) coordinate and regulate the posting of public financial information by participating local entities and  
independent entities.
- 150 (5)
- {(a)} A qualifying entity shall permit the public to view the qualifying entity's public financial  
information by posting the public financial information to the public finance website in accordance  
with rules made under ~~Subsection (9)~~ Subsection (10).
- 153 {(b) ~~Notwithstanding Subsection (5)(a), an LEA is not required to post or report payments made to  
an independent contractor or other third-party service provider when the payments are for services  
under a contract.~~}
- 156 (6) The content of the public financial information posted to the public finance website is the  
responsibility of the qualifying entity posting the public financial information.
- 158 (7) A URS-participating employer shall provide employee compensation information for each fiscal  
year ending on or after June 30, 2022:
- 160 (a) to the state auditor for posting on the Utah Public Finance Website; or
- 161 (b)
- (i) through the URS-participating employer's own website; and
- 162 (ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state auditor for posting  
on the Utah Public Finance Website.
- 164 (8)
- (a) A qualifying entity may not post financial information that is classified as private, controlled, or  
protected under Title 63G, Chapter 2, Government Records Access and Management Act, to the  
public finance website.
- 167 (b) An individual who negligently discloses financial information that is classified as private, protected,  
or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is not  
criminally or civilly liable for an improper disclosure of the financial information if the financial  
information is disclosed solely as a result of the preparation or publication of the website.
- 172 (9) A local education agency shall include an employee's benefits when reporting payroll and  
compensation data to the state auditor under this section.

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- 172 ~~[(9)]~~ (10) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the Office of  
the State Auditor:
- 174 (a) shall make rules to:
- 175 (i) establish which records a qualifying entity is required to post to the public finance website;
- 177 ~~(ii)~~ establish and enforce common naming conventions for { payroll } a local education agency reporting  
payroll and compensation data; and
- 178 ~~[(ii)]~~ (iii) establish procedures for obtaining, submitting, reporting, storing, and posting public financial  
information on the public finance website; and
- 180 (b) may make rules:
- 181 (i) governing when a qualifying entity is required to disclose an expenditure made by a person under  
contract with the qualifying entity, including the form and content of the disclosure; and
- 184 (ii) allowing for the inclusion of financial data provided by a participating local entity to be included on  
the Utah Public Finance Website in a uniform manner.
- 186 ~~[(10)]~~ (11) The rules made under ~~Subsection (9)]~~ Subsection (10) shall only require a URS-  
participating employer to provide employee compensation information for each fiscal year ending  
on or after June 30, 2022:
- 189 (a) to the state auditor for posting on the public finance website; or
- 190 (b)
- (i) through the URS-participating employer's own website; and
- 191 (ii) via a link to the website described in ~~Subsection (10)(b)(i)]~~ Subsection (11)(b)(i), submitted to the  
state auditor for posting on the public finance website.
- 196 Section 2. **Effective date.**  
Effective Date.  
This bill takes effect on July 1, 2026.

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