

Luz Escamilla proposes the following substitute bill:

Office of Inspector General of Medicaid Services Amendments

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Luz Escamilla

House Sponsor: Norman K Thurston

LONG TITLE

General Description:

This bill addresses oversight of the Office of Inspector General of Medicaid Services.

Highlighted Provisions:

This bill:

- ▶ establishes the Office of Inspector General of Medicaid Services (office) as an office within the Department of Government Operations (department);
- ▶ removes the office as an independent entity subject to Title 63H, Independent State Entities;
- ▶ moves some audit responsibilities from the office to the Office of the Legislative Auditor General and authorizes the Office of the Legislative Auditor General to, at the direction of the Legislative Audit Subcommittee, audit social services entities and the Medicaid program;
- ▶ narrows the scope of the office's audit responsibilities;
- ▶ requires the office to submit a budget for the office to the department;
- ▶ requires the executive director of the department (executive director) to:
 - establish performance metrics for the office;
 - establish a process for employees and members of the public to report concerns to the executive director;
 - report the concerns to an advisory board; and
 - report to the advisory board on the office's performance based on performance metrics;
- ▶ requires the inspector general of Medicaid services (inspector general) to:
 - submit an annual report to the Social Services Appropriations Subcommittee;
 - collaborate with the Office of the Legislative Auditor General; and
 - present certain information at meetings of the Social Services Appropriations Subcommittee and the Health and Human Services Interim Committee;

- 29 ▸ requires the executive director to create an advisory board to:
- 30 • promote coordination of Medicaid program integrity activities;
- 31 • make recommendations regarding audit prioritization to the office and the department;
- 32 • review employee concerns reported to the executive director; and
- 33 • make recommendations regarding improving the office's performance to the inspector
- 34 general, the executive director, and the Legislature;
- 35 ▸ permits members of the advisory board to make recommendations to the Legislative
- 36 Audit Subcommittee and legislative auditor general for audits based on employee
- 37 concerns reported to the executive director;
- 38 ▸ provides a sunset date for the advisory board and related provisions;
- 39 ▸ defines terms; and
- 40 ▸ makes technical and conforming changes.

41 **Money Appropriated in this Bill:**

42 This bill appropriates \$700,000 in operating and capital budgets for fiscal year 2027, all of

43 which is from the General Fund.

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45 which is from the General Fund.

46 **Other Special Clauses:**

47 None

48 **Utah Code Sections Affected:**

49 AMENDS:

50 **63A-1-109**, as last amended by Laws of Utah 2022, Chapter 169

51 **63A-1-111**, as last amended by Laws of Utah 2016, Chapters 193, 298

52 **63A-13-102**, as last amended by Laws of Utah 2023, Chapter 329

53 **63A-13-201**, as last amended by Laws of Utah 2021, Chapter 344

54 **63A-13-202**, as last amended by Laws of Utah 2024, Chapter 178

55 **63A-13-204**, as last amended by Laws of Utah 2023, Chapter 329

56 **63A-13-205**, as renumbered and amended by Laws of Utah 2013, Chapter 12

57 **63A-13-301**, as last amended by Laws of Utah 2024, Chapter 277

58 **63A-13-303**, as renumbered and amended by Laws of Utah 2013, Chapter 12

59 **63A-13-502**, as last amended by Laws of Utah 2025, Chapter 271

60 **63A-13-602**, as last amended by Laws of Utah 2013, Chapter 359 and renumbered and

61 amended by Laws of Utah 2013, Chapter 12

62 **63H-9-101**, as last amended by Laws of Utah 2025, First Special Session, Chapters 9, 11

63 **63I-1-263**, as last amended by Laws of Utah 2025, Chapters 391, 512

64 ENACTS:

65 **36-12-15.6**, Utah Code Annotated 1953

66 **63A-13-701**, Utah Code Annotated 1953

67

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

69 Section 1. Section **36-12-15.6** is enacted to read:

70 **36-12-15.6 . Medicaid program and social services audits.**

71 (1) As used in this section:

72 (a) "Accountable care organization" means a managed care organization, as defined in
 73 42 C.F.R. Sec. 438, that contracts with the department under the provisions of
 74 Section 26B-3-202.

75 (b) "Department" means the Department of Health and Human Services created in
 76 Section 26B-1-201.

77 (c) "Government entity" means a local government entity or state agency.

78 (d) "Local government entity" means a county, city, town, special district, special
 79 service district, community development and renewal agency, conservation district,
 80 school district, or other political subdivision of the state.

81 (e) "Medicaid program" means the same as that term is defined in Section 26B-3-101.

82 (f) "Medicaid provider" means any person, individual, corporation, institution, or
 83 organization that provides medical, behavioral, or dental care services under the
 84 Medicaid program and who has entered into a written contract with the Medicaid
 85 program.

86 (g) "Office" means the Office of the Legislative Auditor General.

87 (h) "Social services entity" means an entity that provides health and social services,
 88 including:

89 (i) a government entity;

90 (ii) a person that contracts with, or receives payment from, a government entity to
 91 provide social services, including:

92 (A) a Medicaid provider; or

93 (B) an accountable care organization; or

94 (iii) a person that otherwise receives state funding to provide social services.

95 (i) "State agency" means a department, division, office, entity, agency, or other unit of
 96 state government.

- 97 (2) As directed by the Legislative Audit Subcommittee, the office may:
- 98 (a) audit, investigate, inspect, and evaluate the functioning of social services entities and
- 99 the Medicaid program to ensure that social services entities and the Medicaid
- 100 program are managed:
- 101 (i) in the most efficient, cost-effective, and accountable manner possible; and
- 102 (ii) in a manner that promotes adequate provider and health care professional
- 103 participation and the provision of appropriate health care benefits and services;
- 104 (b) identify areas where social services entities and the Medicaid program can enhance
- 105 participant health outcomes while maximizing the prudent use of public funds;
- 106 (c) identify opportunities for innovation and transformation within social services
- 107 programs to maximize effectiveness and efficiency;
- 108 (d) establish a list of high-risk social services audit areas the office can use to prioritize
- 109 the office's audit work; and
- 110 (e) audit any identified risks associated with prioritized audits.
- 111 (3) An entity audited under this section:
- 112 (a) shall, in connection with the office's audits, and notwithstanding any other provision
- 113 of law, provide the office, at the office's request, with access to all records,
- 114 recordings, data, information, and other materials in the social services entity's
- 115 possession;
- 116 (b)(i) shall, at the office's request, provide materials described in Subsection (3)(a)
- 117 that are not deidentified; and
- 118 (ii) may not charge the office a fee for providing materials in response to the office's
- 119 request described in Subsection (3)(b)(i); and
- 120 (c) is otherwise subject to the authority of the legislative auditor general in accordance
- 121 with Utah Constitution, Article VI, Section 33, and Section 36-12-15.
- 122 (4) The office's request for access to records, data, and other materials described in
- 123 Subsection (3) is not a request by a third party authorized to receive records under
- 124 Subsection 78B-5-618(5).
- 125 (5) The department shall annually provide to the office a list of all recommendations issued
- 126 by government regulators and auditors for:
- 127 (a) the Medicaid program;
- 128 (b) Medicaid providers;
- 129 (c) accountable care organizations;
- 130 (d) social services entities the department oversees;

- 131 (e) social services the department delivers; and
 132 (f) social services the delivery of which the department oversees.
 133 (6) The Office of Inspector General of Medicaid Services shall provide updates to, and
 134 collaborate with, the office as required under Subsection 63A-13-201(6).
 135 (7) The legislative auditor general shall report findings, and regularly provide updates,
 136 related to the office's activities authorized under this section to the Legislative Audit
 137 Subcommittee.

138 Section 2. Section **63A-1-109** is amended to read:

139 **63A-1-109 . Divisions of department -- Administration.**

- 140 (1) The department is composed of:
 141 (a) the following divisions:
 142 (i) the Division of Purchasing and General Services, created in Section 63A-2-101;
 143 (ii) the Division of Finance, created in Section 63A-3-101;
 144 (iii) the Division of Facilities Construction and Management, created in Section
 145 63A-5b-301;
 146 (iv) the Division of Fleet Operations, created in Section 63A-9-201;
 147 (v) the Division of Archives and Records Service, created in Section 63A-12-101;
 148 (vi) the Division of Technology Services, created in Section 63A-16-103;
 149 (vii) the Division of Human Resource Management, created in Section 63A-17-105;
 150 and
 151 (viii) the Division of Risk Management, created in Section [~~63A-16-201~~] 63A-4-101.5; [
 152 ~~and~~]
 153 (b) the Office of Administrative Rules, created in Section 63G-3-401[-] ; and
 154 (c) the Office of Inspector General of Medicaid Services, created in Section 63A-13-201.

- 155 (2) Each division described in Subsection (1)(a) shall be administered and managed by a
 156 division director.

157 Section 3. Section **63A-1-111** is amended to read:

158 **63A-1-111 . Service plans established by each division -- Contents -- Distribution.**

- 159 (1) Each division and each office of the department described in Subsections
 160 63A-1-109(1)(a) and (b) shall formulate and establish service plans for each fiscal year.
 161 (2) The service plans shall describe:
 162 (a) the services to be rendered to state agencies;
 163 (b) the methods of providing those services;
 164 (c) the standards of performance; and

- 165 (d) the performance measures used to gauge compliance with those standards.
- 166 (3) Before the beginning of each fiscal year, the service plans shall be distributed to each
167 state agency that uses the services provided by that division.
- 168 Section 4. Section **63A-13-102** is amended to read:
- 169 **63A-13-102 . Definitions.**
- 170 As used in this chapter:
- 171 (1) "Abuse" means:
- 172 (a) an action or practice that:
- 173 (i) is inconsistent with sound fiscal, business, or medical practices; and
- 174 (ii) results, or may result, in unnecessary Medicaid related costs; or
- 175 (b) reckless or negligent upcoding.
- 176 (2) "Advisory board" means the Office of Inspector General of Medicaid Services Advisory
177 Board created under Section 63A-13-701.
- 178 [(2)] (3) "Claimant" means a person that:
- 179 (a) provides a service; and
- 180 (b) submits a claim for Medicaid reimbursement for the service.
- 181 [(3) "Department" means the Department of Health and Human Services created in Section
182 26B-1-201.]
- 183 (4) "Division" means the Division of Integrated Healthcare, created in Section 26B-3-102.
- 184 (5) "Extrapolation" means a method of using a mathematical formula that takes the audit
185 results from a small sample of Medicaid claims and projects those results over a much
186 larger group of Medicaid claims.
- 187 (6) "Fraud" means an intentional or knowing:
- 188 (a) deception, misrepresentation, or upcoding in relation to Medicaid funds, costs, a
189 claim, reimbursement, or services; or
- 190 (b) violation of a provision of Sections 26B-3-1102 through 26B-3-1106.
- 191 (7) "Fraud unit" means the Medicaid Fraud Control Unit of the attorney general's office.
- 192 (8) "Health care professional" means a person licensed under:
- 193 (a) Title 58, Chapter 5a, Podiatric Physician Licensing Act;
- 194 (b) Title 58, Chapter 16a, Utah Optometry Practice Act;
- 195 (c) Title 58, Chapter 17b, Pharmacy Practice Act;
- 196 (d) Title 58, Chapter 24b, Physical Therapy Practice Act;
- 197 (e) Title 58, Chapter 31b, Nurse Practice Act;
- 198 (f) Title 58, Chapter 40, Recreational Therapy Practice Act;

- 199 (g) Title 58, Chapter 41, Speech-Language Pathology and Audiology Licensing Act;
 200 (h) Title 58, Chapter 42a, Occupational Therapy Practice Act;
 201 (i) Title 58, Chapter 44a, Nurse Midwife Practice Act;
 202 (j) Title 58, Chapter 49, Dietitian Certification Act;
 203 (k) Title 58, Chapter 60, Mental Health Professional Practice Act;
 204 (l) Title 58, Chapter 67, Utah Medical Practice Act;
 205 (m) Title 58, Chapter 68, Utah Osteopathic Medical Practice Act;
 206 (n) Title 58, Chapter 69, Dentist and Dental Hygienist Practice Act;
 207 (o) Title 58, Chapter 70a, Utah Physician Assistant Act; and
 208 (p) Title 58, Chapter 73, Chiropractic Physician Practice Act.
- 209 (9) "Inspector general" means the inspector general of the office, appointed under Section
 210 63A-13-201.
- 211 (10) "Office" means the Office of Inspector General of Medicaid Services, created in
 212 Section 63A-13-201.
- 213 (11) "Provider" means a person that provides:
- 214 (a) medical assistance, including supplies or services, in exchange, directly or indirectly,
 215 for Medicaid funds; or
- 216 (b) billing or recordkeeping services relating to Medicaid funds.
- 217 (12) "Retaliatory action" means the same as that term is defined in Section 67-19a-101.
- 218 ~~[(12)]~~ (13) "Upcoding" means assigning an inaccurate billing code for a service that is
 219 payable or reimbursable by Medicaid funds, if the correct billing code for the service,
 220 taking into account reasonable opinions derived from official published coding
 221 definitions, would result in a lower Medicaid payment or reimbursement.
- 222 ~~[(13)]~~ (14)(a) "Waste" means the act of using or expending a resource carelessly,
 223 extravagantly, or to no purpose.
- 224 (b) "Waste" includes an activity that:
- 225 (i) does not constitute abuse or necessarily involve a violation of law; and
 226 (ii) relates primarily to mismanagement, an inappropriate action, or inadequate
 227 oversight.
- 228 Section 5. Section **63A-13-201** is amended to read:
- 229 **63A-13-201 . Creation of office -- Inspector general -- Appointment -- Term.**
- 230 (1) There is created ~~[an independent entity]~~ within the ~~[department]~~ Department of
 231 Government Operations an office known as the "Office of Inspector General of
 232 Medicaid Services."

- 233 (2) The governor shall:
- 234 (a) appoint the inspector general of Medicaid services with the advice and consent of the
- 235 Senate; and
- 236 (b) establish the salary for the inspector general of Medicaid services based upon a
- 237 recommendation from the Division of Human Resource Management which shall be
- 238 based on a market salary survey conducted by the Division of Human Resource
- 239 Management.
- 240 (3) A person appointed as the inspector general shall have the following qualifications:
- 241 (a) a general knowledge of the type of methodology and controls necessary to audit,
- 242 investigate, and identify fraud, waste, and abuse;
- 243 (b) strong management skills;
- 244 (c) extensive knowledge of [performance] compliance and financial audit methodology;
- 245 (d) the ability to oversee and execute an audit; and
- 246 (e) strong interpersonal skills.
- 247 (4) The inspector general of Medicaid services:
- 248 (a) shall serve a term of four years; and
- 249 (b) may be removed by the governor, for cause.
- 250 (5) If the inspector general is removed for cause, a new inspector general shall be
- 251 appointed, with the advice and consent of the Senate, to serve the remainder of the term
- 252 of the inspector general of Medicaid services who was removed for cause.
- 253 (6) The Office of Inspector General of Medicaid Services:
- 254 ~~[(a) is not under the supervision of, and does not take direction from, the executive~~
- 255 ~~director, except for administrative purposes;]~~
- 256 ~~[(b)]~~ (a) shall use the legal services of the state attorney general's office;
- 257 ~~[(e)]~~ (b) shall submit a budget for the office directly to the ~~[department]~~ Department of
- 258 Government Operations;
- 259 ~~[(d)]~~ (c) except as prohibited by federal law, is subject to:
- 260 (i) Title 51, Chapter 5, Funds Consolidation Act;
- 261 (ii) Title 51, Chapter 7, State Money Management Act;
- 262 (iii) Title 63A, Utah Government Operations Code;
- 263 (iv) Title 63G, Chapter 3, Utah Administrative Rulemaking Act;
- 264 (v) Title 63G, Chapter 4, Administrative Procedures Act;
- 265 (vi) Title 63G, Chapter 6a, Utah Procurement Code;
- 266 (vii) Title 63J, Chapter 1, Budgetary Procedures Act;

- 267 (viii) Title 63J, Chapter 2, Revenue Procedures and Control Act;
- 268 (ix) Chapter 17, Utah State Personnel Management Act;
- 269 (x) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act;
- 270 (xi) Title 52, Chapter 4, Open and Public Meetings Act;
- 271 (xii) Title 63G, Chapter 2, Government Records Access and Management Act; and
- 272 (xiii) coverage under the Risk Management Fund created under Section 63A-4-201;
- 273 [(e)] (d) when requested, shall provide reports to the governor, the president of the
- 274 Senate, or the speaker of the House of Representatives; [and]
- 275 (e) shall regularly, and upon request of the legislative auditor general, provide the
- 276 legislative auditor general updates on the office's audit activities authorized under
- 277 Subsection 63A-13-202(2);
- 278 (f) shall be available to the legislative auditor general, upon request, for collaboration
- 279 with the legislative auditor general; and
- 280 [(f)] (g) shall adopt administrative rules to establish policies for employees that are
- 281 substantially similar to the administrative rules adopted by the Division of Human
- 282 Resource Management.
- 283 (7)(a) The executive director shall establish operational performance metrics for the
- 284 office, including metrics for:
- 285 (i) key performance indicators to evaluate the office's overall performance;
- 286 (ii) financial recoveries;
- 287 (iii) office return on investment;
- 288 (iv) reporting practices and data presentation;
- 289 (v) stakeholder communication; and
- 290 (vi) employee performance.
- 291 (b) The executive director shall report on the office's performance based on the metrics
- 292 established under this Subsection (7):
- 293 (i) upon request, to the Health and Human Services Interim Committee and Social
- 294 Services Appropriations Subcommittee; and
- 295 (ii) at least annually and more frequently upon request to the advisory board.
- 296 (8)(a) The executive director shall establish a process for an employee of the office to
- 297 report the employee's concerns related to:
- 298 (i) the performance metrics established under Subsection (7); and
- 299 (ii) other concerns related to the office's duties.
- 300 (b) The process the executive director establishes under Subsection (8)(a) shall provide

- 301 for an employee or member of the public to report concerns anonymously.
- 302 (c) The executive director shall:
- 303 (i) act to address an employee's concern reported in accordance with the process
- 304 established under this subsection as soon as reasonably possible, if it is within the
- 305 executive director's authority under this title to take an action to address the
- 306 concern; and
- 307 (ii) submit a written report of the concerns reported according to the process
- 308 established under this subsection to the advisory board at each meeting of the
- 309 advisory board, including any actions the executive director has taken to address
- 310 each concern.
- 311 (d) The executive director or the inspector general may not take retaliatory action against
- 312 an employee that reports in good faith a concern in accordance with the process
- 313 established under this subsection.

314 Section 6. Section **63A-13-202** is amended to read:

315 **63A-13-202 . Duties and powers of inspector general and office.**

- 316 (1) The inspector general of Medicaid services shall:
- 317 (a) administer, direct, and manage the office;
- 318 (b) inspect and monitor the following in relation to the state Medicaid program:
- 319 (i) the use and expenditure of federal and state funds;
- 320 (ii) the provision of health benefits and other services;
- 321 (iii) implementation of, and compliance with, state and federal requirements; and
- 322 (iv) records and recordkeeping procedures;
- 323 (c) receive reports of potential fraud, waste, or abuse in the state Medicaid program;
- 324 (d) investigate and identify potential or actual fraud, waste, or abuse in the state
- 325 Medicaid program;
- 326 (e) consult with the Centers for [~~Medicaid and Medicare~~] Medicare and Medicaid
- 327 Services and other states to determine and implement best practices for:
- 328 (i) educating and communicating with health care professionals and providers about
- 329 program and audit policies and procedures;
- 330 (ii) discovering and eliminating fraud, waste, and abuse of Medicaid funds; and
- 331 (iii) differentiating between honest mistakes and intentional errors, or fraud, waste,
- 332 and abuse, if the office enters into settlement negotiations with the provider or
- 333 health care professional;
- 334 (f) obtain, develop, and utilize computer algorithms to identify fraud, waste, or abuse in

- 335 the state Medicaid program;
- 336 (g) work closely with the fraud unit to identify and recover improperly or fraudulently
337 expended Medicaid funds;
- 338 ~~[(h) audit, inspect, and evaluate the functioning of the division for the purpose of making
339 recommendations to the Legislature and the department to ensure that the state
340 Medicaid program is managed:]~~
- 341 ~~[(i) in the most efficient and cost-effective manner possible; and]~~
- 342 ~~[(ii) in a manner that promotes adequate provider and health care professional
343 participation and the provision of appropriate health benefits and services;]~~
- 344 ~~[(i)]~~ (h) regularly advise the ~~[department]~~ Department of Health and Human Services and
345 the division of an action that could be taken to ensure that the state Medicaid program
346 is managed in the most efficient and cost-effective manner possible;
- 347 ~~[(j)]~~ (i) refer potential criminal conduct, relating to Medicaid funds or the state Medicaid
348 program, to the fraud unit;
- 349 ~~[(k)]~~ (j) refer potential criminal conduct, including relevant data from the controlled
350 substance database, relating to Medicaid fraud, to law enforcement in accordance
351 with Title 58, Chapter 37f, Controlled Substance Database Act;
- 352 ~~[(l)]~~ (k) determine ways to:
- 353 (i) identify, prevent, and reduce fraud, waste, and abuse in the state Medicaid
354 program; and
- 355 (ii) balance efforts to reduce costs and avoid or minimize increased costs of the state
356 Medicaid program with the need to encourage robust health care professional and
357 provider participation in the state Medicaid program;
- 358 ~~[(m)]~~ (l) recover improperly paid Medicaid funds;
- 359 ~~[(n)]~~ (m) track recovery of Medicaid funds by the state;
- 360 ~~[(o)]~~ (n) in accordance with Section 63A-13-502:
- 361 (i) report on the actions and findings of the inspector general; and
- 362 (ii) make recommendations to the Legislature and the governor;
- 363 ~~[(p)]~~ (o) provide training to:
- 364 (i) agencies and employees on identifying potential fraud, waste, or abuse of
365 Medicaid funds; and
- 366 (ii) health care professionals and providers on program and audit policies and
367 compliance; and
- 368 ~~[(q)]~~ (p) develop and implement principles and standards for the fulfillment of the duties

369 of the inspector general, based on principles and standards used by:

370 (i) the [~~Federal~~] federal Offices of Inspector General;

371 (ii) the Association of Inspectors General; and

372 (iii) the United States Government Accountability Office.

373 (2)(a) The office may, in fulfilling the duties under [~~Subsection (1)]~~ Subsections (1)(b)

374 through (d), (f), (g), and (i) through (m), conduct a [~~performance~~] compliance or

375 financial audit of:

376 (i) a state executive branch entity or a local government entity, including an entity
377 described in Section 63A-13-301, that:

378 (A) manages or oversees a state Medicaid program; or

379 (B) manages or oversees the use or expenditure of state or federal Medicaid funds;

380 or

381 (ii) Medicaid funds received by a person by a grant from, or under contract with, a
382 state executive branch entity or a local government entity.

383 (b)(i) The office may not, in fulfilling the duties under Subsection (1), amend the

384 state Medicaid program or change the policies and procedures of the state

385 Medicaid program.

386 (ii) The office shall identify conflicts between the state Medicaid plan, [~~department~~]

387 Department of Health and Human Services administrative rules, Medicaid

388 provider manuals, and Medicaid information bulletins and recommend that the [

389 ~~department~~] Department of Health and Human Services reconcile inconsistencies.

390 If the [~~department~~] Department of Health and Human Services does not reconcile

391 the inconsistencies, the office shall report the inconsistencies to the Legislature's

392 Rules Review and General Oversight Committee created in Section 36-35-102.

393 (iii) Beginning July 1, 2013, the office shall review a Medicaid provider manual and

394 a Medicaid information bulletin in accordance with Subsection (2)(b)(ii), prior to

395 the [~~department~~] Department of Health and Human Services making the provider

396 manual or Medicaid information bulletin available to the public.

397 (c) Beginning July 1, 2013, the Department of Health and Human Services shall submit

398 a Medicaid provider manual and a Medicaid information bulletin to the office for the

399 review required by Subsection [~~(2)(b)(ii)]~~ (2)(b)(iii) prior to releasing the document to

400 the public. The [~~department~~] Department of Health and Human Services and the

401 Office of Inspector General of Medicaid Services shall enter into a memorandum of

402 understanding regarding the timing of the review process under Subsection (2)(b)(iii).

- 403 (3)(a) The office shall, in fulfilling the duties under this section to investigate, discover,
404 and recover fraud, waste, and abuse in the Medicaid program, apply the state
405 Medicaid plan, [~~department~~] Department of Health and Human Services
406 administrative rules, Medicaid provider manuals, and Medicaid information bulletins
407 in effect at the time the medical services were provided.
- 408 (b) A health care provider may rely on the policy interpretation included in a current
409 Medicaid provider manual or a current Medicaid information bulletin that is available
410 to the public.
- 411 (4) The inspector general of Medicaid services, or a designee of the inspector general of
412 Medicaid services within the office, may take a sworn statement or administer an oath.
413 Section 7. Section **63A-13-204** is amended to read:
414 **63A-13-204 . Selection and review of claims.**
- 415 (1)(a) The office shall periodically select and review a representative sample of claims
416 submitted for reimbursement under the state Medicaid program to determine whether
417 fraud, waste, or abuse occurred.
- 418 (b) The office shall limit [~~its~~] the office's review for waste and abuse under Subsection
419 (1)(a) to 36 months prior to the date of the inception of the investigation or 72
420 months if there is a credible allegation of fraud. In the event the office or the fraud
421 unit determines that there is fraud as defined in Section 63A-13-102, then the statute
422 of limitations defined in Section 26B-3-1115 shall apply.
- 423 (2) The office may directly contact the recipient of record for a Medicaid reimbursed
424 service to determine whether the service for which reimbursement was claimed was
425 actually provided to the recipient of record.
- 426 (3) The office shall:
- 427 (a) generate statistics from the sample described in Subsection (1) to determine the type
428 of fraud, waste, or abuse that is most advantageous to focus on in future audits or
429 investigations;
- 430 (b) ensure that the office, or any entity that contracts with the office to conduct audits:
- 431 (i) has on staff or contracts with a medical or dental professional who is experienced
432 in the treatment, billing, and coding procedures used by the type of provider being
433 audited; and
- 434 (ii) uses the services of the appropriate professional described in Subsection (3)(b)(i)
435 if the provider that is the subject of the audit disputes the findings of the audit;
- 436 (c) ensure that a finding of overpayment or underpayment to a provider is not based on

- 437 extrapolation, unless:
- 438 (i) there is a determination that the level of payment error involving the provider
- 439 exceeds a 10% error rate:
- 440 (A) for a sample of claims for a particular service code; and
- 441 (B) over a three year period of time;
- 442 (ii) documented education intervention has failed to correct the level of payment
- 443 error; and
- 444 (iii) the value of the claims for the provider, in aggregate, exceeds \$200,000 in
- 445 reimbursement for a particular service code on an annual basis; and
- 446 (d) require that any entity with which the office contracts, for the purpose of conducting
- 447 an audit of a service provider, shall be paid on a flat fee basis for identifying both
- 448 overpayments and underpayments.
- 449 (4)(a) If the office, or a contractor on behalf of the [department] Department of Health
- 450 and Human Services:
- 451 (i) intends to implement the use of extrapolation as a method of auditing claims, the [
- 452 department] Department of Health and Human Services shall, prior to adopting the
- 453 extrapolation method of auditing, report its intent to use extrapolation:
- 454 (A) to the Social Services Appropriations Subcommittee; and
- 455 (B) as required under Section 63A-13-502; and
- 456 (ii) determines Subsections (3)(c)(i) through (iii) are applicable to a provider, the
- 457 office or the contractor may use extrapolation only for the service code associated
- 458 with the findings under Subsections (3)(c)(i) through (iii).
- 459 (b)(i) If extrapolation is used under this section, a provider may, at the provider's
- 460 option, appeal the results of the audit based on:
- 461 (A) each individual claim; or
- 462 (B) the extrapolation sample.
- 463 (ii) Nothing in this section limits a provider's right to appeal the audit under Title
- 464 63G, Chapter 4, Administrative Procedures Act, the Medicaid program and its
- 465 manual or rules, or other laws or rules that may provide remedies to providers.
- 466 Section 8. Section **63A-13-205** is amended to read:
- 467 **63A-13-205 . Placement of hold on claims for reimbursement -- Injunction.**
- 468 (1) The inspector general or the inspector general's designee may, without prior notice,
- 469 order a hold on the payment of a claim for reimbursement submitted by a claimant if
- 470 there is reasonable cause to believe that the claim, or payment of the claim, constitutes

- 471 fraud, waste, or abuse, or is otherwise inaccurate.
- 472 (2) The office shall, within seven days after the day on which a hold described in
473 Subsection (1) is ordered, notify the claimant that the hold has been placed.
- 474 (3) The inspector general or the inspector general's designee may not maintain a hold longer
475 than is necessary to determine whether the claim, or payment of the claim, constitutes
476 fraud, waste, or abuse, or is otherwise inaccurate.
- 477 (4) A claimant may, at any time during which a hold is in place, appeal the hold under Title
478 63G, Chapter 4, Administrative Procedures Act.
- 479 (5) If a claim is approved or denied before a hearing is held under Title 63G, Chapter 4,
480 Administrative Procedures Act, the appeal shall be dismissed as moot.
- 481 (6) The inspector general may request that the attorney general's office seek an injunction to
482 prevent a person from disposing of an asset that is potentially subject to recovery by the
483 state to recover funds due to a person's fraud or abuse.
- 484 (7) The [department] Department of Health and Human Services and the division shall fully
485 comply with a hold ordered under this section.

486 Section 9. Section **63A-13-301** is amended to read:

487 **63A-13-301 . Access to records -- Retention of designation under Government**
488 **Records Access and Management Act.**

- 489 (1) In order to fulfill the duties described in Section 63A-13-202, and in the manner
490 provided in Subsection (4), the office shall have unrestricted access to all records of
491 state executive branch entities, all local government entities, and all providers relating,
492 directly or indirectly, to:
- 493 (a) the state Medicaid program;
- 494 (b) state or federal Medicaid funds;
- 495 (c) the provision of Medicaid related services;
- 496 (d) the regulation or management of any aspect of the state Medicaid program;
- 497 (e) the use or expenditure of state or federal Medicaid funds;
- 498 (f) suspected or proven fraud, waste, or abuse of state or federal Medicaid funds;
- 499 (g) Medicaid program policies, practices, and procedures;
- 500 (h) monitoring of Medicaid services or funds; or
- 501 (i) a fatality review of a person who received Medicaid funded services.
- 502 (2) The office shall have access to information in any database maintained by the state or a
503 local government to verify identity, income, employment status, or other factors that
504 affect eligibility for Medicaid services.

- 505 (3) The records described in Subsections (1) and (2) include records held or maintained by
506 the department, the division, the Department of Health and Human Services, the
507 Department of Workforce Services, a local health department, a local mental health
508 authority, or a school district. The records described in Subsection (1) include records
509 held or maintained by a provider. When conducting an audit of a provider, the office
510 shall, to the extent possible, limit the records accessed to the scope of the audit.
- 511 (4) A record, described in Subsection (1) or (2), that is accessed or copied by the office:
512 (a) may be reviewed or copied by the office during normal business hours, unless
513 otherwise requested by the provider or health care professional under Subsection
514 (4)(b);
515 (b) unless there is a credible allegation of fraud, shall be accessed, reviewed, and copied
516 in a manner, on a day, and at a time that is minimally disruptive to the health care
517 professional's or provider's care of patients, as requested by the health care
518 professional or provider;
519 (c) may be submitted electronically;
520 (d) may be submitted together with other records for multiple claims; and
521 (e) if it is a government record, shall retain the classification made by the entity
522 responsible for the record, under Title 63G, Chapter 2, Government Records Access
523 and Management Act.
- 524 (5) Except as provided in Subsection (7), notwithstanding any provision of state law to the
525 contrary, the office shall have the same access to all records, information, and databases
526 to which the [department] Department of Health and Human Services or the division has
527 access.
- 528 (6) The office shall comply with the requirements of federal law, including the Health
529 Insurance Portability and Accountability Act of 1996 and 42 C.F.R., Part 2, relating to
530 the office's:
531 (a) access, review, retention, and use of records; and
532 (b) use of information included in, or derived from, records.
- 533 (7) The office's access to data held by the Department of Health and Human Services under
534 Title 26B, Chapter 8, Part 5, Utah Health Data Authority:
535 (a) is not subject to this section; and
536 (b) is subject to Title 26B, Chapter 8, Part 5, Utah Health Data Authority.
537 Section 10. Section **63A-13-303** is amended to read:
538 **63A-13-303 . Cooperation and support.**

539 The [department] Department of Health and Human Services, the division, each
540 consultant or contractor of the [department] Department of Health and Human Services or
541 division, and each provider shall provide its full cooperation and support to the inspector
542 general and the office in fulfilling the duties of the inspector general and the office.

543 Section 11. Section **63A-13-502** is amended to read:

544 **63A-13-502 . Report and recommendations to governor and General**
545 **Government Appropriations Subcommittee.**

- 546 (1) The inspector general of Medicaid services shall, on an annual basis, prepare an
547 electronic report on the activities of the office for the preceding fiscal year.
- 548 (2) The report shall include:
- 549 (a) non-identifying information, including statistical information, on:
- 550 (i) the items described in Subsection 63A-13-202(1)(b) and Section 63A-13-204;
- 551 (ii) action taken by the office and the result of that action;
- 552 (iii) fraud, waste, and abuse in the state Medicaid program, including emerging trends
553 of Medicaid fraud, waste, and abuse and the office's actions to identify and
554 address the emerging trends;
- 555 (iv) the recovery of fraudulent or improper use of state and federal Medicaid funds,
556 including total dollars recovered through cash recovery, credit adjustments, and
557 rebilled claims;
- 558 (v) measures taken by the state to discover and reduce fraud, waste, and abuse in the
559 state Medicaid program;
- 560 (vi) audits conducted by the office, including [performance] compliance and financial
561 audits;
- 562 (vii) investigations conducted by the office and the results of those investigations,
563 including preliminary investigations;
- 564 (viii) administrative and educational efforts made by the office and the division to
565 improve compliance with Medicaid program policies and requirements;
- 566 (ix) total cost avoidance attributed to an office policy or action;
- 567 (x) the number of complaints against Medicaid recipients received and disposition of
568 those complaints;
- 569 (xi) the number of educational activities that the office provided to a provider or a
570 state agency;
- 571 (xii) the number of credible allegations of fraud referred to the Medicaid fraud
572 control unit under Section 63A-13-501; and

- 573 (xiii) the number of data pulls performed and general results of those pulls;
 574 (b) recommendations on action that should be taken by the Legislature or the governor
 575 to:
 576 (i) improve the discovery and reduction of fraud, waste, and abuse in the state
 577 Medicaid program;
 578 (ii) improve the recovery of fraudulently or improperly used Medicaid funds; and
 579 (iii) reduce costs and avoid or minimize increased costs in the state Medicaid
 580 program;
 581 (c) recommendations relating to rules, policies, or procedures of a state or local
 582 government entity; and
 583 (d) services provided by the state Medicaid program that exceed industry standards.
 584 (3) The report described in Subsection (1) may not include any information that would
 585 interfere with or jeopardize an ongoing criminal investigation or other investigation.
 586 (4) On or before November 1 of each year, the inspector general of Medicaid services shall
 587 provide the electronic report described in Subsection (1) to the General Government
 588 Appropriations Subcommittee and the Social Services Appropriations Subcommittee of
 589 the Legislature and to the governor.
 590 (5) In addition to the report described in Subsection (1), the inspector general shall present
 591 the information described in Subsections (2)(a)(iii) and (vii):
 592 (a) at the first interim meeting each year of the Health and Human Services Interim
 593 Committee and the Social Services Appropriations Subcommittee; and
 594 (b) at subsequent meetings at the request of the chairs of the Health and Human Services
 595 Interim Committee or the Social Services Appropriations Subcommittee.

596 Section 12. Section **63A-13-602** is amended to read:

597 **63A-13-602 . Rulemaking authority.**

598 The office may make rules, pursuant to Title 63G, Chapter 3, Utah Administrative
 599 Rulemaking Act, and Section 63A-13-305, that establish policies, procedures, and practices, in
 600 accordance with the provisions of this chapter, relating to:

- 601 (1) inspecting and monitoring the state Medicaid Program;
 602 (2) discovering and investigating potential fraud, waste, or abuse in the [State] state
 603 Medicaid program;
 604 (3) developing and implementing the principles and standards described in Subsection [
 605 63A-13-202(1)(q)] 63A-13-202(1)(p);
 606 [~~(4) auditing, inspecting, and evaluating the functioning of the division under Subsection~~

607 ~~63A-13-202(1)(h);]~~
 608 [~~(5)~~] (4) conducting [an] a compliance or financial audit under Subsection [~~63A-13-202(1)(h)~~
 609 ~~or (2)~~] 63A-13-202(2); or
 610 [~~(6)~~] (5) ordering a hold on the payment of a claim for reimbursement under Section
 611 63A-13-205.

612 Section 13. Section **63A-13-701** is enacted to read:

613 **Part 7. Office of Inspector General of Medicaid Services Advisory Board**

614 **63A-13-701 . Office of Inspector General of Medicaid Services Advisory Board.**

615 (1) In consultation with the inspector general, the executive director or the executive
 616 director's designee shall create an advisory board known as the "Office of Inspector
 617 General of Medicaid Services Advisory Board," to:

- 618 (a) promote coordination of Medicaid integrity activities between the office, the
 619 Department of Health and Human Services, the division, the Legislature, and other
 620 federal, state, and local entities;
 621 (b) make recommendations to the office and the department regarding prioritization of
 622 the office's financial audit activities;
 623 (c) review employee concerns reported in accordance with the process the executive
 624 director establishes under Subsection 63A-13-201(8); and
 625 (d) make recommendations to the inspector general, the executive director, and the
 626 Legislature for improving the office's operations.

627 (2) The department shall make rules to establish:

- 628 (a) composition of the advisory board, which:
 629 (i) may include:
 630 (A) members of the House of Representatives appointed by the speaker of the
 631 House of Representatives;
 632 (B) members of the Senate appointed by the president of the Senate; and
 633 (C) other members as determined by the department; and
 634 (ii) shall include:
 635 (A) the executive director of the Department of Health and Human Services or the
 636 executive director's designee; and
 637 (B) the state Medicaid director appointed under Section 26B-3-103;
 638 (b) the method of selection or appointment of advisory board members, including for the
 639 selection of an advisory board chair;
 640 (c) terms of service for members of the advisory board;

- 641 (d) quorum requirements; and
642 (e) voting requirements.
- 643 (3) Members of the advisory board described in Subsection (2)(a)(i)(C) shall be qualified
644 by training, education, and experience.
- 645 (4) The advisory board chair shall call meetings of the advisory board:
646 (a) at least two times each year; and
647 (b) in addition to the meetings described in Subsection (4)(a), at the request of the
648 executive director.
- 649 (5)(a) In carrying out the advisory board's duties, the advisory board shall coordinate
650 with the legislative auditor general.
651 (b) The advisory board shall, in connection with an audit the legislative auditor general
652 conducts, provide to the legislative auditor general, at the legislative auditor general's
653 request, access to all records, data, and other materials in the advisory board's
654 possession.
- 655 (6) A member of the advisory board who is a legislator may make recommendations to the
656 Legislative Audit Subcommittee or legislative auditor general for audits based on
657 employee concerns reported in accordance with the process the executive director
658 establishes under Subsection 63A-13-201(8).
- 659 (7) The advisory board is subject to Title 52, Chapter 4, Open and Public Meetings Act.
- 660 (8)(a) A member of the advisory board who is not a legislator may not receive
661 compensation or benefits for the member's service, but may receive per diem and
662 travel expenses in accordance with:
663 (i) Section 63A-3-106;
664 (ii) Section 63A-3-107; and
665 (iii) rules made by the Division of Finance in accordance with Sections 63A-3-106
666 and 63A-3-107.
- 667 (b) Compensation and expenses of a member of the advisory board who is a legislator
668 are governed by Section 36-2-2 and Legislative Joint Rules, Title 5, Legislative
669 Compensation and Expenses.
- 670 Section 14. Section **63H-9-101** is amended to read:
671 **63H-9-101 . Definitions.**
672 As used in this chapter:
673 (1) "Best practices toolbox" means the collection of resources for governmental entities
674 provided on the website of the Office of the Legislative Auditor General that includes a

675 best practice self-assessment and other resources, tools, surveys, and reports designed to
 676 help government organizations better serve the citizens of the state.

677 (2) "Consensus group" means the Office of Legislative Research and General Counsel, the
 678 Office of the Legislative Auditor General, and the Office of the Legislative Fiscal
 679 Analyst.

680 (3)(a) "Independent entity" means an entity that:

- 681 (i) has a public purpose relating to the state or its citizens;
- 682 (ii) is individually created by the state;
- 683 (iii) is separate from the judicial and legislative branches of state government; and
- 684 (iv) is not under the direct supervisory control of the governor.

685 (b) "Independent entity" does not include an entity that is:

- 686 (i) a county;
- 687 (ii) a municipality as defined in Section 10-1-104;
- 688 (iii) an institution of higher education as defined in Section 53H-1-101;
- 689 (iv) a public school as defined in Section 53G-8-701;
- 690 (v) a special district as defined in Section 17B-1-102;
- 691 (vi) a special service district as defined in Section 17D-1-102;
- 692 (vii) created by an interlocal agreement as described in Section 11-13-203; or
- 693 (viii) an elective constitutional office, including the state auditor, the state treasurer,
 694 and the attorney general.

695 (c) Independent entities that are subject to the provisions of this chapter include the:

- 696 (i) Career Service Review Office created in Section 67-19a-201;
- 697 (ii) State Capitol Preservation Board created in Section [~~63C-9-201~~] 63O-2-201;
- 698 (iii) Heber Valley Historic Railroad Authority created in Section 63H-4-102;
- 699 (iv) Military Installation Development Authority created in Section 63H-1-201;
- 700 [~~(v) Office of Inspector General of Medicaid Services created in Section 63A-13-201;~~]
- 701 [~~(vi)~~] (v) Point of the Mountain State Land Authority created in Section 11-59-201;
- 702 [~~(vii)~~] (vi) Public Service Commission created in Section 54-1-1;
- 703 [~~(viii)~~] (vii) School and Institutional Trust Fund Office created in Section [~~53C-1-201~~]
- 704 53D-1-201;
- 705 [~~(ix)~~] (viii) School and Institutional Trust Lands Administration created in Section [~~53D-1-201~~]
- 706 53C-1-201;
- 707 [~~(x)~~] (ix) Utah Beef Council created in Section 4-21-103;
- 708 [~~(xi)~~] (x) Utah Capital Investment Corporation created in Section 63N-6-301;

709 [~~(xii)~~] (xi) Utah Communications Authority created in Section 63H-7a-201;
 710 [~~(xiii)~~] (xii) Utah Dairy Commission created in Section 4-22-103;
 711 [~~(xiv)~~] (xiii) Utah Education and Telehealth Network created in Section 53H-4-213.4;
 712 [~~(xv)~~] (xiv) Utah Housing Corporation created in Section 63H-8-201;
 713 [~~(xvi)~~] (xv) Utah Inland Port Authority created in Section 11-58-201;
 714 [~~(xvii)~~] (xvi) Utah Lake Authority created in Section 11-65-201;
 715 [~~(xviii)~~] (xvii) Utah Retirement Systems created in Section 49-11-201; and
 716 [~~(xix)~~] (xviii) [~~Utah~~]State Fair Park Authority created in Section 11-68-201.

717 Section 15. Section **63I-1-263** is amended to read:

718 **63I-1-263 . Repeal dates: Titles 63A to 63O.**

719 (1) Subsection 63A-13-102(2), defining the term "advisory board," is repealed July 1, 2029.
 720 (2) Subsections 63A-13-201(7)(b)(ii) and (8)(c)(ii), regarding reports to the Office of
 721 Inspector General of Medicaid Services Advisory Board, is repealed July 1, 2029.
 722 (3) Title 63A, Chapter 13, Part 7, Office of Inspector General of Medicaid Services
 723 Advisory Board, is repealed July 1, 2029.
 724 (4) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July 1,
 725 2028.
 726 [~~(2)~~] (5) Title 63C, Chapter 18, Behavioral Health Crisis Response Committee, is repealed
 727 December 31, 2026.
 728 [~~(3)~~] (6) Title 63C, Chapter 25, State Finance Review Commission, is repealed July 1, 2027.
 729 [~~(4)~~] (7) Title 63C, Chapter 27, Cybersecurity Commission, is repealed July 1, 2032.
 730 [~~(5)~~] (8) Title 63C, Chapter 28, Ethnic Studies Commission, is repealed July 1, 2026.
 731 [~~(6)~~] (9) Title 63C, Chapter 31, State Employee Benefits Advisory Commission, is repealed
 732 July 1, 2028.
 733 [~~(7)~~] (10) Section 63G-6a-805, Purchase from community rehabilitation programs, is
 734 repealed July 1, 2026.
 735 [~~(8)~~] (11) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1,
 736 2028.
 737 [~~(9)~~] (12) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July
 738 1, 2029.
 739 [~~(10)~~] (13) Subsection 63J-1-602.2(16), related to the Communication Habits to reduce
 740 Adolescent Threats (CHAT) Pilot Program, is repealed July 1, 2029.
 741 [~~(11)~~] (14) Subsection 63J-1-602.2(26), regarding the Utah Seismic Safety Commission, is
 742 repealed January 1, 2025.

- 743 ~~[(12)]~~ (15) Section 63L-11-204, Canyon resource management plan, is repealed July 1, 2027.
744 ~~[(13)]~~ (16) Title 63L, Chapter 11, Part 4, Resource Development Coordinating Committee,
745 is repealed July 1, 2027.
746 ~~[(14)]~~ (17) Title 63M, Chapter 7, Part 7, Domestic Violence Offender Treatment Board, is
747 repealed July 1, 2027.
748 ~~[(15)]~~ (18) Section 63M-7-902, Creation -- Membership -- Terms -- Vacancies -- Expenses,
749 is repealed July 1, 2029.
750 ~~[(16)]~~ (19) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1, 2026.
751 ~~[(17)]~~ (20) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2028.
752 ~~[(18)]~~ (21) Subsection 63N-2-511(1)(b), regarding the Board of Tourism Development, is
753 repealed July 1, 2030.
754 ~~[(19)]~~ (22) Section 63N-2-512, Hotel Impact Mitigation Fund, is repealed July 1, 2028.
755 ~~[(20)]~~ (23) Title 63N, Chapter 3, Part 9, Strategic Innovation Grant Pilot Program, is
756 repealed July 1, 2027.
757 ~~[(21)]~~ (24) Title 63N, Chapter 3, Part 11, Manufacturing Modernization Grant Program, is
758 repealed July 1, 2028.
759 ~~[(22)]~~ (25) Title 63N, Chapter 4, Part 4, Rural Employment Expansion Program, is repealed
760 July 1, 2028.
761 ~~[(23)]~~ (26) Section 63N-4-804, Rural Opportunity Advisory Committee, is repealed July 1,
762 2027.
763 ~~[(24)]~~ (27) Subsection 63N-4-805(5)(b), regarding the Rural Employment Expansion
764 Program, is repealed July 1, 2028.
765 ~~[(25)]~~ (28) Subsection 63N-7-101(1), regarding the Board of Tourism Development, is
766 repealed July 1, 2030.
767 ~~[(26)]~~ (29) Subsection 63N-7-102(3)(c), regarding a requirement for the Utah Office of
768 Tourism to receive approval from the Board of Tourism Development, is repealed July
769 1, 2030.
770 ~~[(27)]~~ (30) Title 63N, Chapter 7, Part 2, Board of Tourism Development, is repealed July 1,
771 2030.

772 Section 16. **FY 2027 Appropriations.**

773 The following sums of money are appropriated for the fiscal year beginning July 1,
774 2026, and ending June 30, 2027. These are additions to amounts previously appropriated for
775 fiscal year 2027.

776 Subsection 16(a). **Operating and Capital Budgets**

777 Under the terms and conditions of Title 63J, Chapter 1, Budgetary Procedures Act, the
778 Legislature appropriates the following sums of money from the funds or accounts indicated for
779 the use and support of the government of the state of Utah.

780 ITEM 1 To Legislature - Office of the Legislative Auditor General
781 From General Fund 700,000

782 Schedule of Programs:
783 Administration 700,000

784 The Legislature intends that the Office of teh
785 Legislative Auditor General use the appropriation in this
786 Item 1 to fund Medicaid program and social services
787 audit activities described in Section 36-12-15.6.

788 ITEM 2 To Department of Government Operations - Inspector General of Medicaid
789 Services
790 From General Fund (700,000)

791 Schedule of Programs:
792 Inspector General of Medicaid Services (700,000)

793 Section 17. **Effective Date.**
794 This bill takes effect on May 6, 2026.