



Office of the Legislative Fiscal Analyst

Jonathan Ball, Legislative Fiscal Analyst

W310 State Capitol Complex | Salt Lake City, UT 84114 | Phone: 801.538.1034

Memorandum

To: Executive Appropriations Committee

From: Senator Michael K. McKell, Senate Chair
Representative Christine F. Watkins, House Chair
Representative Thomas W. Peterson, House Vice Chair
Business, Economic Development, and Labor Appropriations Subcommittee

Date: Dec 9, 2024

Re: **BEDL Accountable Process Budget Actions**

Per Joint Rule 3-2-501, the Business, Economic Development, and Labor Appropriations Subcommittee (BEDL) reviewed budget of the Labor Commission and the Tax Commission during the 2024 interim as part of the accountable process budget. The subcommittee held three interim meetings and reviewed all budget programs, considered staff recommendations, and made recommendations

The recommendations which impact budget and efficiency of the agencies but are not a standard budget adjustment (for example, statute changes) are listed below for your consideration:

Labor Commission

- We recommend that should the Labor Commission receives unexpected federal funding, we recommend that they share their spending plan with the Legislature.
- Modify the language for the Adjudication Division performance measure be corrected to the following: Percentage of workers' compensation cases in which a Final Order is issued within 60 days of a case being ready for Final Order (Target = 85%).
- Modify statute to allow Workplace Safety Restricted Account funds to be used for compliance officer compensation in UOSH.
- Related to the item above, should the Legislature choose not to change statute to adjust use of Workplace Safety, consider reducing the appropriation to offset balance growth in the account.

Tax Commission

- Expand the use of the State Tax Commission Administrative Charge Account to allow the funds to be put toward the cost of state tax law change implementation.
 - Recommend that the Legislature work with OLAG and the Tax Commission, as needed, to implement the Property Tax System audit recommendations including any statutory changes required. We also recommend that the Tax Commission report back to the committee during the 2025 General Session with the status of the implementation.
 - Repeal the Rural Health Care Restricted Account and appropriate funds directly to the Rural Health Care program.
 - Move the \$9,247,800 ongoing appropriation from the GFR - Alcoholic Beverage Enforcement and Treatment Account from DABS to DPS and make necessary statute changes (BEDL subcommittee recommended the same). In addition, we recommend that USAAV+ determine a timeline that would be more reasonable for assessing distribution amounts and report to the committee by the 2025 General Session.
 - Remove the reporting requirement of the deposit of beer excise tax collections to the Governor's Office of Planning and Budget and the Legislative Fiscal Analyst (UCA 59-15-109(4)).
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