

Part 1

General Provisions

11-50-101 Title.

This chapter is known as "Political Subdivision Financial Reporting Certification."

Enacted by Chapter 367, 2013 General Session

11-50-102 Definitions.

As used in this chapter:

- (1) "Annual financial report" means a comprehensive annual financial report or similar financial report required by Section 51-2a-201.
- (2) "Chief administrative officer" means the chief administrative officer designated in accordance with Section 11-50-202.
- (3) "Chief financial officer" means the chief financial officer designated in accordance with Section 11-50-202.
- (4) "Governing body" means:
 - (a) for a county, city, or town, the legislative body of the county, city, or town;
 - (b) for a special district, the board of trustees of the special district;
 - (c) for a school district, the local board of education; or
 - (d) for a special service district under Title 17D, Chapter 1, Special Service District Act:
 - (i) the governing body of the county or municipality that created the special service district, if no administrative control board has been established under Section 17D-1-301; or
 - (ii) the administrative control board, if one has been established under Section 17D-1-301.
- (5)
 - (a) "Political subdivision" means any county, city, town, school district, community reinvestment agency, special improvement or taxing district, special district, special service district, an entity created by an interlocal agreement adopted under Title 11, Chapter 13, Interlocal Cooperation Act, or other governmental subdivision or public corporation.
 - (b) Notwithstanding Subsection (5)(a), "political subdivision" does not mean a project entity, as defined in Section 11-13-103.

Amended by Chapter 16, 2023 General Session