**63A-3-401 Definitions.**

As used in this part:

(1) "Board" means the Utah Transparency Advisory Board created under Section 63A-3-403.

(2) "Division" means the Division of Finance of the Department of Administrative Services.

(3) (a) "Independent entity," except as provided in Subsection (3)(b), is as defined in Section 63E-1-102.

(b) "Independent entity" does not include:
   (i) the Workers' Compensation Fund created in Section 31A-33-102; or
   (ii) the Utah State Retirement Office created in Section 49-11-201.

(4) "Participating local entity" means each of the following local entities, if the entity meets the size or budget thresholds established by the board under Subsection 63A-3-403(3)(e):
   (a) a county;
   (b) a municipality;
   (c) a local district under Title 17B, Limited Purpose Local Government Entities - Local Districts;
   (d) a special service district under Title 17D, Chapter 1, Special Service District Act;
   (e) a school district;
   (f) a charter school; and
   (g) an interlocal entity as defined in Section 11-13-103.

(5) "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.

(6) "Public financial information" means records that are required to be made available on the Utah Public Finance Website, a participating local entity's website, or an independent entity's website as required by this part, and as the term "public financial information" is defined by rule under Section 63A-3-404.