

**Effective 5/8/2018**

**Renumbered 5/14/2019**

**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)(c), means the same as that term is defined in Section 63E-1-102.
  - (b) "Independent entity" includes an entity that is part of an independent entity described in this Subsection (3), if the entity is considered a component unit of the independent entity under the governmental accounting standards issued by the Governmental Accounting Standards Board.
  - (c) "Independent entity" does not include the Utah State Retirement Office created in Section 49-11-201.
- (4) "Participating local entity" means each of the following local entities:
  - (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 housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;
  - (f) a school district;
  - (g) a charter school;
  - (h) except for a taxed interlocal entity as defined in Section 11-13-602:
    - (i) an interlocal entity as defined in Section 11-13-103;
    - (ii) a joint or cooperative undertaking as defined in Section 11-13-103; and
    - (iii) any project, program, or undertaking entered into by interlocal agreement in accordance with Title 11, Chapter 13, Interlocal Cooperation Act;
  - (i) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that is part of an entity described in Subsections (4)(a) through (h), if the entity is considered a component unit of the entity described in Subsections (4)(a) through (h) under the governmental accounting standards issued by the Governmental Accounting Standards Board; and
  - (j) a conservation district under Title 17D, Chapter 3, Conservation District Act.
- (5)
  - (a) "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.
  - (b) "Participating state entity" includes an entity that is part of an entity described in Subsection (5)(a), if the entity is considered a component unit of the entity described in Subsection (5)(a) under the governmental accounting standards issued by the Governmental Accounting Standards Board.
- (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.