

**63G-15-102 Definitions.**

As used in this chapter:

- (1) "Government entity" means the state and its political subdivisions as both are defined in this section.
- (2) "Political subdivision" is as defined in Section 63G-7-102.
- (3) "State":
  - (a) means the state of Utah;
  - (b) except as provided in Subsection (3)(c), includes each office, department, division, agency, authority, commission, board, institution, hospital, college, university, or other instrumentality of the state; and
  - (c) does not include the State Tax Commission.

Enacted by Chapter 250, 2012 General Session