

Chapter 2 Revenue Procedures and Control Act

Part 1 General Provisions

63J-2-101 Title.

This chapter is known as the "Revenue Procedures and Control Act."

Renumbered and Amended by Chapter 382, 2008 General Session

63J-2-102 Definitions.

As used in this chapter:

- (1)
 - (a) "Agency" means each department, commission, board, council, agency, institution, officer, corporation, fund, division, office, committee, authority, laboratory, library, unit, bureau, panel, or other administrative unit of the state.
 - (b) "Agency" does not include the legislative branch, the Utah Board of Higher Education, the Utah Higher Education Assistance Authority, the board of trustees of each higher education institution, each higher education institution and its associated branches, centers, divisions, institutes, foundations, hospitals, colleges, schools, or departments, a public education entity, or an independent agency.
- (2) "Dedicated credits" means the same as that term is defined in Section 63J-1-102.
- (3) "Fees" means revenue collected by an agency for performing a service or providing a function that the agency deposits or accounts for as dedicated credits.
- (4)
 - (a) "Governmental fund" means funds used to account for the acquisition, use, and balances of expendable financial resources and related liabilities using a measurement focus that emphasizes the flow of financial resources.
 - (b) "Governmental fund" does not include internal service funds, enterprise funds, capital projects funds, debt service funds, or fiduciary funds as established in Section 51-5-4.
- (5) "Independent agency" means the Utah State Retirement Office and the Utah Housing Corporation.
- (6) "Program" means the same as that term is defined in Section 63J-1-102.
- (7) "Revenue types" means the categories established by the Division of Finance under the authority of this chapter that classify revenue according to the purpose for which it is collected.

Amended by Chapter 451, 2022 General Session

Part 2 Procedures

63J-2-201 Accounting for fee revenues.

- (1) The Division of Finance shall:
 - (a) establish revenue types;
 - (b) develop a computerized master file of revenue types containing, for each revenue type:

- (i) the definition of each revenue type;
 - (ii) if available, a historical record of the amount collected for the revenue type for each of the five years;
 - (iii) the agency that collected the revenue;
 - (iv) the program, organization, and fund into which the revenue was originally recorded each year;
 - (v) a general description of the function where the largest portion of the revenue was spent each year;
 - (vi) the specific legal authority that authorizes the agency to collect the revenue;
 - (vii) the rates charged to the individuals or entities that pay the revenue;
 - (viii) the general methodology used to determine the rate charged to individuals or entities that pay the revenue;
 - (ix) for dedicated credits, the revenue estimate used by the agency to prepare their budget;
 - (x) the amount appropriated as dedicated credits in the annual appropriation act; and
 - (xi) for revenues other than dedicated credits, an estimate of the amount of revenue, if available or reasonably calculable; and
- (c) make the computerized file available to the Budget Office and the Office of Legislative Fiscal Analyst upon request.
- (2) Each agency shall provide the Division of Finance with the information required by this section.

Amended by Chapter 469, 2018 General Session

63J-2-202 Disposition of revenues.

- (1) If the Legislature or the Division of Finance establishes a new revenue type by law, the agency shall include that new revenue type in its budget request for the next fiscal year.
- (2)
- (a) Except as provided in Subsection (2)(b), if any agency fails to include the estimates of a revenue type in its annual budget request, the Division of Finance shall deposit the money collected in that revenue type into the General Fund or other appropriate fund as free or restricted revenue.
 - (b) The Division of Finance may not deposit the money collected from a revenue type not included in an agency's annual budget request into the General Fund or other appropriate fund if the agency did not include the estimates of the revenue type in its annual budget request because the Legislature had not yet established or authorized the new revenue type by law.

Amended by Chapter 469, 2018 General Session