

1 **UTAH EDUCATIONAL SAVINGS PLAN AMENDMENTS**

2 2011 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Wayne L. Niederhauser**

5 House Sponsor: Ronda Rudd Menlove

6

7 **LONG TITLE**

8 **General Description:**

9 This bill modifies provisions related to the Utah Educational Savings Plan.

10 **Highlighted Provisions:**

11 This bill:

12 ▶ exempts Utah Educational Savings Plan funds from provisions of the State Money
13 Management Act and establishes the authorized investments for the plan's program
14 fund, administrative fund, and endowment fund;

15 ▶ authorizes the Utah Higher Education Assistance Authority and its appointed board
16 of directors to close certain public meetings or portions of public meetings for
17 purposes of discussing fiduciary or commercial information;

18 ▶ provides definitions;

19 ▶ authorizes the plan to own institutional accounts in the plan to establish and
20 administer scholarship programs or other college savings incentive programs;

21 ▶ exempts the plan from the provisions of the Government Records Access and
22 Management Act;

23 ▶ authorizes the board of directors of the plan to establish advisory committees;

24 ▶ modifies the information required to be sent from the Tax Commission to the plan
25 when a taxpayer's individual income tax refund is contributed to Utah Educational
26 Savings Plan accounts;

27 ▶ establishes what financial information the plan shall provide to the Division of



28 Finance for posting on the Utah Public Finance Website;

29 ▶ authorizes the plan to publish materials and make transactions in languages other
30 than English; and

31 ▶ makes technical changes.

32 **Money Appropriated in this Bill:**

33 None

34 **Other Special Clauses:**

35 This bill provides an immediate effective date.

36 **Utah Code Sections Affected:**

37 AMENDS:

38 **51-7-2**, as last amended by Laws of Utah 2007, Chapter 99

39 **51-7-4**, as last amended by Laws of Utah 2005, Chapters 71 and 178

40 **52-4-205**, as last amended by Laws of Utah 2010, Chapters 35, 60, and 239

41 **53B-8a-102**, as last amended by Laws of Utah 2010, Chapter 6

42 **53B-8a-103**, as last amended by Laws of Utah 2010, Chapter 6

43 **53B-8a-105**, as last amended by Laws of Utah 2010, Chapter 6

44 **53B-8a-107**, as last amended by Laws of Utah 2010, Chapter 6

45 **53B-12-102**, as enacted by Laws of Utah 1987, Chapter 167

46 **59-1-403**, as last amended by Laws of Utah 2010, Chapters 6 and 67

47 **59-10-1313**, as last amended by Laws of Utah 2010, Chapter 6

48 **63A-3-402**, as last amended by Laws of Utah 2009, Chapter 310

49 **63G-1-201**, as renumbered and amended by Laws of Utah 2008, Chapter 382

50 **63G-2-103**, as last amended by Laws of Utah 2010, Chapter 366

51 **63G-2-301**, as last amended by Laws of Utah 2009, Chapter 344

52 **63G-2-305**, as last amended by Laws of Utah 2010, Chapters 6, 113, and 247



54 *Be it enacted by the Legislature of the state of Utah:*

55 Section 1. Section **51-7-2** is amended to read:

56 **51-7-2. Exemptions from chapter.**

57 The following funds are exempt from this chapter:

58 (1) funds invested in accordance with the participating employees' designation or

59 direction pursuant to a public employees' deferred compensation plan established and operated
60 in compliance with Section 457 of the Internal Revenue Code of 1986, as amended;

61 (2) funds of the Workers' Compensation Fund;

62 (3) funds of the Utah State Retirement Board;

63 (4) funds of the Utah Housing Corporation;

64 (5) endowment funds of higher education institutions;

65 (6) permanent and other land grant trust funds established pursuant to the Utah

66 Enabling Act and the Utah Constitution; [~~and~~]

67 (7) the State Post-Retirement Benefits Trust Fund[~~;~~]; and

68 (8) the funds of the Utah Educational Savings Plan.

69 Section 2. Section **51-7-4** is amended to read:

70 **51-7-4. Transfer of functions, powers, and duties relating to public funds to state**

71 **treasurer -- Exceptions -- Deposit of income from investment of state money.**

72 (1) Unless otherwise required by the Utah Constitution or applicable federal law, the
73 functions, powers, and duties vested by law in each and every state officer, board, commission,
74 institution, department, division, agency, and other similar instrumentalities relating to the
75 deposit, investment, or reinvestment of public funds, and the purchase, sale, or exchange of any
76 investments or securities of or for any funds or accounts under the control and management of
77 these instrumentalities, are transferred to and shall be exercised by the state treasurer, except:

78 (a) funds assigned to the Utah State Retirement Board for investment under Section
79 49-11-302;

80 (b) funds of member institutions of the state system of higher education:

81 (i) acquired by gift, devise, or bequest, or by federal or private contract or grant;

82 (ii) derived from student fees or from income from operations of auxiliary enterprises,

83 which fees and income are pledged or otherwise dedicated to the payment of interest and
84 principal of bonds issued by such institutions; and

85 (iii) any other funds which are not included in the institution's work program as
86 approved by the State Board of Regents;

87 (c) inmate funds as provided in Section 64-13-23 or in Title 64, Chapter 9b, Work
88 Programs for Prisoners;

89 (d) trust funds established by judicial order;

- 90 (e) funds of the Workers' Compensation Fund;
- 91 (f) funds of the Utah Housing Corporation; [~~and~~]
- 92 (g) endowment funds of higher education institutions[-]; and
- 93 (h) the funds of the Utah Educational Savings Plan.

94 (2) All public funds held or administered by the state or any of its boards,
95 commissions, institutions, departments, divisions, agencies, or similar instrumentalities and not
96 transferred to the state treasurer as provided by this section shall be:

- 97 (a) deposited and invested by the custodian in accordance with this chapter, unless
- 98 otherwise required by statute or by applicable federal law; and
- 99 (b) reported to the state treasurer in a form prescribed by the state treasurer.

100 (3) Unless otherwise provided by the constitution or laws of this state or by contractual
101 obligation, the income derived from the investment of state money by the state treasurer shall
102 be deposited in and become part of the General Fund.

103 Section 3. Section **52-4-205** is amended to read:

104 **52-4-205. Purposes of closed meetings.**

105 (1) A closed meeting described under Section 52-4-204 may only be held for:

106 (a) discussion of the character, professional competence, or physical or mental health
107 of an individual;

108 (b) strategy sessions to discuss collective bargaining;

109 (c) strategy sessions to discuss pending or reasonably imminent litigation;

110 (d) strategy sessions to discuss the purchase, exchange, or lease of real property,
111 including any form of a water right or water shares, if public discussion of the transaction
112 would:

113 (i) disclose the appraisal or estimated value of the property under consideration; or

114 (ii) prevent the public body from completing the transaction on the best possible terms; or

115 (e) strategy sessions to discuss the sale of real property, including any form of a water
116 right or water shares, if:

117 (i) public discussion of the transaction would:

118 (A) disclose the appraisal or estimated value of the property under consideration; or

119 (B) prevent the public body from completing the transaction on the best possible terms;

120 (ii) the public body previously gave public notice that the property would be offered for

121 sale; and

122 (iii) the terms of the sale are publicly disclosed before the public body approves the

123 sale;

124 (f) discussion regarding deployment of security personnel, devices, or systems;

125 (g) investigative proceedings regarding allegations of criminal misconduct;

126 (h) as relates to the Independent Legislative Ethics Commission, conducting business

127 relating to the receipt or review of ethics complaints;

128 (i) as relates to an ethics committee of the Legislature, a purpose permitted under

129 Subsection 52-4-204(1)(a)(iii)(B);

130 (j) as relates to a county legislative body, discussing commercial information as

131 defined in Section 59-1-404; [or]

132 (k) as relates to the Utah Higher Education Assistance Authority and its appointed

133 board of directors, discussing fiduciary or commercial information as defined in Section

134 53B-12-102; or

135 [~~(k)~~] (l) a purpose for which a meeting is required to be closed under Subsection (2).

136 (2) The following meetings shall be closed:

137 (a) a meeting of the Health and Human Services Interim Committee to review a fatality

138 review report described in Subsection 62A-16-301(1)(a), and the responses to the report

139 described in Subsections 62A-16-301(2) and (4); and

140 (b) a meeting of the Child Welfare Legislative Oversight Panel to:

141 (i) review a fatality review report described in Subsection 62A-16-301(1)(a), and the

142 responses to the report described in Subsections 62A-16-301(2) and (4); or

143 (ii) review and discuss an individual case, as described in Subsection 62A-4a-207(5).

144 (3) A public body may not interview a person applying to fill an elected position in a

145 closed meeting.

146 Section 4. Section **53B-8a-102** is amended to read:

147 **53B-8a-102. Definitions.**

148 As used in this chapter:

149 (1) "Account agreement" means an agreement between an account owner and the Utah

150 Educational Savings Plan entered into under this chapter.

151 (2) "Account owner" means a person, estate, or trust, if that person, estate, or trust has

152 entered into an account agreement under this chapter to save for the higher education costs on
153 behalf of a beneficiary.

154 (3) "Administrative fund" means the money used to administer the Utah Educational
155 Savings Plan.

156 (4) "Beneficiary" means the individual designated in an account agreement to benefit
157 from the amount saved for higher education costs.

158 (5) "Board" means the board of directors of the Utah Educational Savings Plan which
159 is the state Board of Regents acting in its capacity as the Utah Higher Education Assistance
160 Authority under Title 53B, Chapter 12, Higher Education Assistance Authority.

161 (6) "Endowment fund" means the endowment fund established under Section
162 53B-8a-107 which is held as a separate fund within the Utah Educational Savings Plan.

163 (7) "Executive director" means the administrator appointed to administer and manage
164 the Utah Educational Savings Plan.

165 (8) "Federally insured depository institution" means an institution whose deposits and
166 accounts are to any extent insured by a federal deposit insurance agency, including the Federal
167 Deposit Insurance Corporation and the National Credit Union Administration.

168 [~~8~~] (9) "Higher education costs" means qualified higher education expenses as
169 defined in Section 529(e)(3), Internal Revenue Code.

170 [~~9~~] (10) "Plan" means the Utah Educational Savings Plan created in Section
171 53B-8a-103.

172 [~~10~~] (11) "Program fund" means the program fund created under Section 53B-8a-107,
173 which is held as a separate fund within the Utah Educational Savings Plan.

174 [~~11~~] (12) "Qualified investment" means an amount invested in accordance with an
175 account agreement established under this chapter.

176 [~~12~~] (13) "Tuition and fees" means the quarterly or semester charges imposed to
177 attend an institution of higher education and required as a condition of enrollment.

178 Section 5. Section **53B-8a-103** is amended to read:

179 **53B-8a-103. Creation of Utah Educational Savings Plan -- Powers and duties of**
180 **plan -- Certain exemptions.**

181 (1) There is created the Utah Educational Savings Plan, which may also be known and
182 function as the Utah Educational Savings Plan Trust.

- 183 (2) The plan:
- 184 (a) is a non-profit, self-supporting agency that administers a public trust;
- 185 (b) shall administer the various programs, funds, trusts, plans, functions, duties, and
- 186 obligations assigned to the plan:
- 187 (i) consistent with sound fiduciary principles; and
- 188 (ii) subject to review of the board; and
- 189 (c) shall be known as and managed as a qualified tuition program in compliance with
- 190 Section 529, Internal Revenue Code, that is sponsored by the state.
- 191 (3) The plan may:
- 192 (a) make and enter into contracts necessary for the administration of the plan payable
- 193 from plan moneys, including:
- 194 (i) contracts for goods and services; and
- 195 (ii) contracts to engage~~[:-(A)]~~ personnel, with demonstrated ability or expertise,
- 196 including consultants, actuaries, managers, counsel, and auditors for the purpose of rendering
- 197 professional, managerial, and technical assistance and advice; and
- 198 ~~[(B) one or more investment advisors, registered under the Investment Advisers Act of~~
- 199 ~~1940, with at least 5,000 advisory clients and at least \$1,000,000,000 under management, to~~
- 200 ~~provide investment advice to the board with respect to the assets held in each account;]~~
- 201 (b) adopt a corporate seal and change and amend it from time to time;
- 202 (c) invest moneys within the program ~~[fund:],~~ administrative, and endowment funds in
- 203 accordance with the provisions under Section 53B-8a-107;
- 204 ~~[(i)-(A) in any investments that are determined by the board to be appropriate; or]~~
- 205 ~~[(B) in mutual funds registered under the Investment Company Act of 1940, consistent~~
- 206 ~~with the best interests of a designated beneficiary's higher education funding needs; and]~~
- 207 ~~[(ii) that are in compliance with rules of the State Money Management Council~~
- 208 ~~applicable to gift funds;]~~
- 209 ~~[(d) invest moneys within the endowment fund in any investments that are:]~~
- 210 ~~[(i) determined by the board to be appropriate;]~~
- 211 ~~[(ii) approved by the state treasurer; and]~~
- 212 ~~[(iii) in compliance with rules of the State Money Management Council applicable to~~
- 213 ~~gift funds;]~~

214 ~~[(e)]~~ (d) enter into agreements with account owners, any institution of higher
215 education, any federal or state agency, or other entity as required to implement this chapter;
216 ~~[(f)]~~ (e) solicit and accept any grants, gifts, legislative appropriations, and other
217 moneys from the state, any unit of federal, state, or local government, or any other person, firm,
218 partnership, or corporation for deposit to the administrative fund, endowment fund, or the
219 program fund;
220 ~~[(g)]~~ (f) make provision for the payment ~~of costs~~ of administration and operation of the
221 plan;
222 ~~[(h)]~~ (g) carry out studies and projections in order to advise account owners regarding
223 present and estimated future higher education costs and levels of financial participation in the
224 plan required in order to enable account owners to achieve their educational funding objective;
225 ~~[(i)]~~ (h) participate in federal, state, local governmental, or private programs;
226 ~~[(j)]~~ (i) create public and private partnerships, including investment or management
227 relationships with other 529 plans or entities;
228 ~~[(k)]~~ (j) promulgate, impose, and collect administrative fees and charges in connection
229 with transactions of the plan, and provide for reasonable service charges;
230 ~~[(l)]~~ (k) procure insurance:
231 (i) against any loss in connection with the property, assets, or activities of the plan; and
232 (ii) indemnifying any member of the board from personal loss or accountability arising
233 from liability resulting from a member's action or inaction as a member of the plan's board;
234 ~~[(m)]~~ (l) administer outreach efforts to:
235 (i) market and publicize the plan and its products to existing and prospective account
236 owners; and
237 (ii) encourage economically challenged populations to save for post-secondary
238 education;
239 ~~[(n)]~~ (m) adopt, trademark, and copyright names and materials for use in marketing and
240 publicizing the plan and its products;
241 ~~[(o)]~~ (n) administer the funds of the plan;
242 ~~[(p)]~~ (o) sue and be sued in its own name; ~~[and]~~
243 (p) own institutional accounts in the plan to establish and administer:
244 (i) scholarship programs; or

245 (ii) other college savings incentive programs, including programs designed to enhance
246 the savings of low income account owners investing in the plan; and

247 (q) have and exercise any other powers or duties that are necessary or appropriate to
248 carry out and effectuate the purposes of this chapter.

249 (4) (a) Except as provided in Subsection (4)(b), the plan is exempt from the provisions
250 of Title 63G, Chapter 2, Government Records Access and Management Act.

251 (b) (i) The annual audited financial statements of the plan described in Section
252 53B-8a-111 are public records.

253 (ii) Financial information that is provided by the plan to the Division of Finance and
254 posted on the Utah Public Finance Website in accordance with Section 63A-3-402 is a public
255 record.

256 Section 6. Section **53B-8a-105** is amended to read:

257 **53B-8a-105. Powers and duties of board.**

258 (1) The board has all powers necessary to carry out and effectuate the purposes,
259 objectives, and provisions of this chapter pertaining to the plan.

260 (2) The duties, responsibilities, funds, liabilities, and expenses of the board in oversight
261 and governance of the plan shall be maintained separate and apart from the board's other duties,
262 responsibilities, funds, liabilities, and expenses.

263 (3) The board shall make policies governing the:

264 (a) administration of the plan; and

265 (b) appointment and duties of the plan's executive director.

266 (4) (a) The board may appoint advisory committees to aid the board in fulfilling its
267 duties and responsibilities.

268 (b) An advisory committee member may receive compensation and be reimbursed for
269 reasonable expenses incurred in the performance of the member's official duties as determined
270 by the board.

271 Section 7. Section **53B-8a-107** is amended to read:

272 **53B-8a-107. Program, administrative, and endowment funds -- Investment and**
273 **payments from funds.**

274 (1) (a) The plan shall segregate money received by the plan into three funds, the
275 program fund, the administrative fund, and the endowment fund.

276 (b) The plan, as approved by the board, may hold, deposit, and invest program fund,
277 administrative fund, and endowment fund money in the following:

278 (i) the Public Treasurer's Investment Fund;

279 (ii) mutual funds, securities, or other investments registered with the United States
280 Securities and Exchange Commission;

281 (iii) federally insured depository institutions;

282 (iv) stable value products, including guaranteed investment contracts, guaranteed
283 interest contracts, and guaranteed insurance contracts; and

284 (v) any investments that are determined by the board to be appropriate and that would
285 be authorized under:

286 (A) the provisions of Section 51-7-11; or

287 (B) rules of the State Money Management Council applicable to gift funds.

288 (2) Transfers may be made from the program fund to the administrative fund to pay
289 operating costs:

290 (a) associated with administering the plan and as required under Sections 53B-8a-103
291 through 53B-8a-105; and

292 (b) as included in the budget approved by the board.

293 (3) (a) All money paid by account owners in connection with account agreements shall
294 be deposited as received into separate accounts within the program fund which shall be
295 invested and accounted for separately.

296 (b) Money accrued by account owners in the program fund may be used for:

297 (i) payments to any institution of higher education;

298 (ii) payments to the account owner or beneficiary;

299 (iii) ~~payments~~ transfers to another 529 plan; or

300 (iv) other expenditures or transfers made in accordance with the account agreement.

301 (4) (a) All money received by the plan from the proceeds of gifts and other
302 endowments for the purposes of the plan shall be:

303 (i) deposited, according to the nature of the donation, as received into the endowment
304 fund or the administrative fund; and

305 (ii) invested and accounted for separately.

306 (b) Any gifts, grants, or donations made by any governmental unit or any person, firm,

307 partnership, or corporation to the plan for deposit to the endowment fund or the administrative
 308 fund is a grant, gift, or donation to the state for the accomplishment of a valid public
 309 eleemosynary, charitable, and educational purpose and is not included in the income of the
 310 donor for Utah tax purposes.

311 (c) The endowment fund or the administrative fund may be used to enhance the savings
 312 of low income account owners investing in the plan, for scholarships, or for other college
 313 savings incentive programs as approved by the board.

314 (d) Transfers may be made [~~from~~] between the endowment fund [~~to~~] and the
 315 administrative fund upon approval by the board.

316 (e) Endowment fund earnings not accruing to a beneficiary under an account agreement
 317 [~~or~~], not transferred to the administrative fund, or not otherwise approved by the board for
 318 expenditure, shall be reinvested in the endowment fund.

319 Section 8. Section **53B-12-102** is amended to read:

320 **53B-12-102. Separation of duties, responsibilities, funds, liabilities, and expenses**

321 **-- Appointment of board of directors -- No state or local debt -- Minors eligible for loans.**

322 (1) As used in this section, "Fiduciary or commercial information" means information:

323 (a) related to any subject if the disclosure of the information:

324 (i) would conflict with fiduciary obligations; or

325 (ii) is prohibited by insider trading provisions; or

326 (b) of a commercial nature, including information related to:

327 (i) account owners or borrowers;

328 (ii) demographic data;

329 (iii) contracts and related payments;

330 (iv) negotiations;

331 (v) proposals or bids;

332 (vi) investments;

333 (vii) the investment and management of funds;

334 (viii) fees and charges;

335 (ix) plan and program design;

336 (x) investment options and underlying investments offered to account owners;

337 (xi) marketing and outreach efforts;

338 (xii) lending criteria;
339 (xiii) the structure and terms of bonding;
340 (xiv) financial plans; or
341 (xv) reviews and audits, except the final report of the annual audit of financial
342 statements required under Section 53B-8a-111.

343 [(+) (2) The duties, responsibilities, funds, liabilities, and expenses of the board as the
344 Utah Higher Education Assistance Authority shall be maintained separate and apart from its
345 other duties, responsibilities, funds, liabilities, and expenses.

346 [(2) (3) (a) In order to carry out the obligation of separation of functions required
347 under Subsection [(+) (2), the board may appoint a board of directors of the authority, and
348 designate its chairman to govern and manage the authority.

349 (b) The board of directors consists of not less than five persons, not more than [~~2~~3]
350 two-thirds of whom may be members of the State Board of Regents.

351 (c) The board of directors reports to and serves at the pleasure of the State Board of
352 Regents, and has all of the powers, duties, and responsibilities of the Utah Higher Education
353 Assistance Authority except for those expressly retained by the State Board of Regents.

354 (4) All meetings of the Utah Higher Education Assistance Authority and its appointed
355 board of directors shall be open to the public, except those meetings or portions of meetings
356 that are closed as authorized by Sections 52-4-204 and 52-4-205, including to discuss fiduciary
357 or commercial information.

358 [(3) (5) An obligation incurred under this chapter does not constitute a debt of the
359 state or any of its political subdivisions.

360 [(4) (6) (a) A person who would otherwise qualify for a loan guaranteed by the
361 authority is not disqualified because that person is a minor.

362 (b) For the purpose of applying for, receiving, and repaying a loan, a minor has full
363 legal capacity to act and has all the rights, powers, privileges, and obligations of a person of
364 full age with respect to the loan.

365 Section 9. Section **59-1-403** is amended to read:

366 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

367 (1) (a) Any of the following may not divulge or make known in any manner any
368 information gained by that person from any return filed with the commission:

369 (i) a tax commissioner;
370 (ii) an agent, clerk, or other officer or employee of the commission; or
371 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
372 town.

373 (b) An official charged with the custody of a return filed with the commission is not
374 required to produce the return or evidence of anything contained in the return in any action or
375 proceeding in any court, except:

376 (i) in accordance with judicial order;
377 (ii) on behalf of the commission in any action or proceeding under:
378 (A) this title; or
379 (B) other law under which persons are required to file returns with the commission;
380 (iii) on behalf of the commission in any action or proceeding to which the commission
381 is a party; or
382 (iv) on behalf of any party to any action or proceeding under this title if the report or
383 facts shown by the return are directly involved in the action or proceeding.

384 (c) Notwithstanding Subsection (1)(b), a court may require the production of, and may
385 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
386 pertinent to the action or proceeding.

387 (2) This section does not prohibit:

388 (a) a person or that person's duly authorized representative from receiving a copy of
389 any return or report filed in connection with that person's own tax;
390 (b) the publication of statistics as long as the statistics are classified to prevent the
391 identification of particular reports or returns; and

392 (c) the inspection by the attorney general or other legal representative of the state of the
393 report or return of any taxpayer:

394 (i) who brings action to set aside or review a tax based on the report or return;
395 (ii) against whom an action or proceeding is contemplated or has been instituted under
396 this title; or
397 (iii) against whom the state has an unsatisfied money judgment.

398 (3) (a) Notwithstanding Subsection (1) and for purposes of administration, the
399 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative

400 Rulemaking Act, provide for a reciprocal exchange of information with:

401 (i) the United States Internal Revenue Service; or

402 (ii) the revenue service of any other state.

403 (b) Notwithstanding Subsection (1) and for all taxes except individual income tax and
404 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
405 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
406 other written statements with the federal government, any other state, any of the political
407 subdivisions of another state, or any political subdivision of this state, except as limited by
408 Sections 59-12-209 and 59-12-210, if the political subdivision, other state, or the federal
409 government grant substantially similar privileges to this state.

410 (c) Notwithstanding Subsection (1) and for all taxes except individual income tax and
411 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,
412 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the
413 identity and other information of taxpayers who have failed to file tax returns or to pay any tax
414 due.

415 (d) Notwithstanding Subsection (1), the commission shall provide to the Solid and
416 Hazardous Waste Control Board executive secretary, as defined in Section 19-6-102, as
417 requested by the executive secretary, any records, returns, or other information filed with the
418 commission under Chapter 13, Motor and Special Fuel Tax Act, or Section 19-6-410.5
419 regarding the environmental assurance program participation fee.

420 (e) Notwithstanding Subsection (1), at the request of any person the commission shall
421 provide that person sales and purchase volume data reported to the commission on a report,
422 return, or other information filed with the commission under:

423 (i) Chapter 13, Part 2, Motor Fuel; or

424 (ii) Chapter 13, Part 4, Aviation Fuel.

425 (f) Notwithstanding Subsection (1), upon request from a tobacco product manufacturer,
426 as defined in Section 59-22-202, the commission shall report to the manufacturer:

427 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
428 manufacturer and reported to the commission for the previous calendar year under Section
429 59-14-407; and

430 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the

431 manufacturer for which a tax refund was granted during the previous calendar year under
432 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

433 (g) Notwithstanding Subsection (1), the commission shall notify manufacturers,
434 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited
435 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

436 (h) Notwithstanding Subsection (1), the commission may:

437 (i) provide to the Division of Consumer Protection within the Department of
438 Commerce and the attorney general data:

439 (A) reported to the commission under Section 59-14-212; or

440 (B) related to a violation under Section 59-14-211; and

441 (ii) upon request provide to any person data reported to the commission under
442 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

443 (i) Notwithstanding Subsection (1), the commission shall, at the request of a committee
444 of the Legislature, Office of the Legislative Fiscal Analyst, or Governor's Office of Planning
445 and Budget, provide to the committee or office the total amount of revenues collected by the
446 commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period
447 specified by the committee or office.

448 (j) Notwithstanding Subsection (1), the commission shall make the directory required
449 by Section 59-14-603 available for public inspection.

450 (k) Notwithstanding Subsection (1), the commission may share information with
451 federal, state, or local agencies as provided in Subsection 59-14-606(3).

452 (l) (i) Notwithstanding Subsection (1), the commission shall provide the Office of
453 Recovery Services within the Department of Human Services any relevant information
454 obtained from a return filed under Chapter 10, Individual Income Tax Act, regarding a taxpayer
455 who has become obligated to the Office of Recovery Services.

456 (ii) The information described in Subsection (3)(l)(i) may be provided by the Office of
457 Recovery Services to any other state's child support collection agency involved in enforcing
458 that support obligation.

459 (m) (i) Notwithstanding Subsection (1), upon request from the state court
460 administrator, the commission shall provide to the state court administrator, the name, address,
461 telephone number, county of residence, and Social Security number on resident returns filed

462 under Chapter 10, Individual Income Tax Act.

463 (ii) The state court administrator may use the information described in Subsection
464 (3)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

465 (n) Notwithstanding Subsection (1), the commission shall at the request of a
466 committee, commission, or task force of the Legislature provide to the committee, commission,
467 or task force of the Legislature any information relating to a tax imposed under Chapter 9,
468 Taxation of Admitted Insurers, relating to the study required by Section 59-9-101.

469 (o) (i) As used in this Subsection (3)(o), "office" means the:

470 (A) Office of the Legislative Fiscal Analyst; or

471 (B) Office of Legislative Research and General Counsel.

472 (ii) Notwithstanding Subsection (1) and except as provided in Subsection (3)(o)(iii),
473 the commission shall at the request of an office provide to the office all information:

474 (A) gained by the commission; and

475 (B) required to be attached to or included in returns filed with the commission.

476 (iii) (A) An office may not request and the commission may not provide to an office a
477 person's:

478 (I) address;

479 (II) name;

480 (III) Social Security number; or

481 (IV) taxpayer identification number.

482 (B) The commission shall in all instances protect the privacy of a person as required by
483 Subsection (3)(o)(iii)(A).

484 (iv) An office may provide information received from the commission in accordance
485 with this Subsection (3)(o) only:

486 (A) as:

487 (I) a fiscal estimate;

488 (II) fiscal note information; or

489 (III) statistical information; and

490 (B) if the information is classified to prevent the identification of a particular return.

491 (v) (A) A person may not request information from an office under Title 63G, Chapter
492 2, Government Records Access and Management Act, or this section, if that office received the

493 information from the commission in accordance with this Subsection (3)(o).

494 (B) An office may not provide to a person that requests information in accordance with
495 Subsection (3)(o)(v)(A) any information other than the information the office provides in
496 accordance with Subsection (3)(o)(iv).

497 (p) Notwithstanding Subsection (1), the commission may provide to the governing
498 board of the agreement or a taxing official of another state, the District of Columbia, the United
499 States, or a territory of the United States:

500 (i) the following relating to an agreement sales and use tax:

501 (A) information contained in a return filed with the commission;

502 (B) information contained in a report filed with the commission;

503 (C) a schedule related to Subsection (3)(p)(i)(A) or (B); or

504 (D) a document filed with the commission; or

505 (ii) a report of an audit or investigation made with respect to an agreement sales and
506 use tax.

507 (q) Notwithstanding Subsection (1), the commission may provide information
508 concerning a taxpayer's state income tax return or state income tax withholding information to
509 the Driver License Division if the Driver License Division:

510 (i) requests the information; and

511 (ii) provides the commission with a signed release form from the taxpayer allowing the
512 Driver License Division access to the information.

513 (r) Notwithstanding Subsection (1), the commission shall provide to the Utah State 911
514 Committee the information requested by the Utah State 911 Committee under Subsection
515 53-10-602(3).

516 (s) Notwithstanding Subsection (1), the commission [~~may~~] shall provide to the Utah
517 Educational Savings Plan information related to a resident or nonresident individual's
518 contribution to a Utah Educational Savings Plan account as designated on the resident or
519 nonresident's individual income tax return as provided under Section 59-10-1313.

520 (t) Notwithstanding Subsection (1), the commission shall provide an eligibility worker
521 with the Children's Health Insurance Program with the adjusted gross income of an individual
522 if:

523 (i) an eligibility worker with the Children's Health Insurance Program requests the

524 information from the Utah State Tax Commission; and

525 (ii) the eligibility worker has complied with the identity verification and consent
526 provisions of Section 26-40-105.

527 (4) (a) Reports and returns shall be preserved for at least three years.

528 (b) After the three-year period provided in Subsection (4)(a) the commission may
529 destroy a report or return.

530 (5) (a) Any person who violates this section is guilty of a class A misdemeanor.

531 (b) If the person described in Subsection (5)(a) is an officer or employee of the state,
532 the person shall be dismissed from office and be disqualified from holding public office in this
533 state for a period of five years thereafter.

534 (c) Notwithstanding Subsection (5)(a) or (b), an office that requests information in
535 accordance with Subsection (3)(o)(iii) or a person that requests information in accordance with
536 Subsection (3)(o)(v):

537 (i) is not guilty of a class A misdemeanor; and

538 (ii) is not subject to:

539 (A) dismissal from office in accordance with Subsection (5)(b); or

540 (B) disqualification from holding public office in accordance with Subsection (5)(b).

541 (6) Except as provided in Section 59-1-404, this part does not apply to the property tax.
542 Section 10. Section **59-10-1313** is amended to read:

543 **59-10-1313. Contribution to a Utah Educational Savings Plan account.**

544 (1) (a) If a resident or nonresident individual is owed an individual income tax refund
545 for the taxable year, the individual may designate on the resident or nonresident individual's
546 income tax return a contribution to a Utah Educational Savings Plan account established under
547 Title 53B, Chapter 8a, Utah Educational Savings Plan, in the amount of the entire individual
548 income tax refund.

549 (b) If a resident or nonresident individual is not owed an individual income tax refund
550 for the taxable year, the individual may not designate on the resident or nonresident's individual
551 income tax return a contribution to a Utah Educational Savings Plan account.

552 (2) (a) The commission shall send the contribution to the Utah Educational Savings
553 Plan along with the following information [~~requested by the Utah Educational Savings Plan,~~
554 ~~including the~~]:

555 (i) the amount of the individual income tax refund; and

556 (ii) the taxpayer's;

557 (A) name[;];

558 (B) Social Security number[;] or taxpayer identification number; and

559 (C) address.

560 (b) The commission shall provide the taxpayer's telephone number and number of
561 dependents claimed, as requested, to the Utah Educational Savings Plan.

562 (c) If a contribution to a Utah Educational Savings Plan account is designated in a
563 single individual income tax return filed jointly by a husband and wife, the commission shall
564 send the information described under Subsection (2)(a) or (b) for both the husband and wife to
565 the Utah Educational Savings Plan.

566 (3) (a) If the taxpayer owns a Utah Educational Savings Plan account, the Utah
567 Educational Savings Plan shall deposit the contribution into the account.

568 (b) If the taxpayer owns more than one Utah Educational Savings Plan account, the
569 Utah Educational Savings Plan shall allocate the contribution among the accounts in equal
570 amounts.

571 (c) (i) If the taxpayer does not own a Utah Educational Savings Plan account, the Utah
572 Educational Savings Plan shall send the taxpayer an account agreement.

573 (ii) If the taxpayer does not sign and return the account agreement by the date specified
574 by the Utah Educational Savings Plan, the Utah Educational Savings Plan shall return the
575 contribution to the taxpayer without any interest or earnings.

576 (4) For the purpose of determining interest on an overpayment or refund under Section
577 59-1-402, no interest accrues after the commission sends the contribution to the Utah
578 Educational Savings Plan.

579 Section 11. Section **63A-3-402** is amended to read:

580 **63A-3-402. Utah Public Finance Website -- Establishment and administration --**
581 **Records disclosure.**

582 (1) There is created the Utah Public Finance Website to be administered by the
583 Division of Finance with the technical assistance of the Department of Technology Services.

584 (2) The Utah Public Finance Website shall:

585 (a) permit Utah taxpayers to:

586 (i) view, understand, and track the use of taxpayer dollars by making public financial
587 information available on the Internet for participating state entities' and participating local
588 entities, using the Utah Public Finance Website; and

589 (ii) link to websites administered by participating local entities that do not use the Utah
590 Public Finance Website for the purpose of providing participating local entities' public
591 financial information as required by this part and by rule under Section 63A-3-404;

592 (b) allow a person who has Internet access to use the website without paying a fee;

593 (c) allow the public to search public financial information on the Utah Public Finance
594 Website using those criteria established by the board;

595 (d) provide access to financial reports, financial audits, budgets, or other financial
596 documents that are used to allocate, appropriate, spend, and account for the government funds,
597 as may be established by rule under Section 63A-3-404;

598 (e) have a unique and simplified website address;

599 (f) be directly accessible via a link from the main page of the official state website; and

600 (g) include other links, features, or functionality that will assist the public in obtaining
601 and reviewing public financial information, as may be established by rule under Section
602 63A-3-404.

603 (3) The division shall:

604 (a) establish and maintain the website, including the provision of equipment, resources,
605 and personnel as is necessary;

606 (b) maintain an archive of all information posted to the website;

607 (c) coordinate and process the receipt and posting of public financial information from
608 participating state entities;

609 (d) coordinate and regulate the posting of public financial information by participating
610 local entities; and

611 (e) provide staff support for the advisory committee.

612 (4) (a) A participating state entity shall permit the public to view the participating
613 entity's public financial information via the website, beginning with information that is
614 generated not later than the fiscal year that begins July 1, 2008, except that public financial
615 information for an institution of higher education shall be provided beginning with information
616 generated for the fiscal year beginning July 1, 2009.

617 (b) Not later than May 15, 2009, the website shall:

618 (i) be operational; and

619 (ii) permit public access to participating state entities' public financial information,
620 except as provided in Subsection (4)(c).

621 (c) An institution of higher education that is a participating state entity shall submit the
622 entity's public financial information at a time allowing for inclusion on the website no later
623 than May 15, 2010.

624 (5) (a) The Utah Educational Savings Plan, created in Section 53B-8a-103, shall
625 provide the following financial information to the division for posting on the Utah Public
626 Finance Website:

627 (i) administrative fund expense transactions from its general ledger accounting system;
628 and

629 (ii) employee compensation information.

630 (b) The plan is not required to submit other financial information to the division,
631 including:

632 (i) revenue transactions;

633 (ii) account owner transactions; and

634 (iii) fiduciary or commercial information, as defined in Section 53B-12-102.

635 [~~5~~] (6) A person who negligently discloses a record that is classified as private,
636 protected, or controlled by Title 63G, Chapter 2, Government Records Access and
637 Management Act, is not criminally or civilly liable for an improper disclosure of the record if
638 the record is disclosed solely as a result of the preparation or publication of the Utah Public
639 Finance Website.

640 Section 12. Section **63G-1-201** is amended to read:

641 **63G-1-201. Official state language.**

642 (1) English is declared to be the official language of Utah.

643 (2) As the official language of this State, the English language is the sole language of
644 the government, except as otherwise provided in this section.

645 (3) Except as provided in Subsection (4), all official documents, transactions,
646 proceedings, meetings, or publications issued, conducted, or regulated by, on behalf of, or
647 representing the state and its political subdivisions shall be in English.

- 648 (4) Languages other than English may be used when required:
649 (a) by the United States Constitution, the Utah State Constitution, federal law, or
650 federal regulation;
651 (b) by law enforcement or public health and safety needs;
652 (c) by public and higher education systems according to rules made by the State Board
653 of Education and the State Board of Regents to comply with Subsection (5);
654 (d) in judicial proceedings, when necessary to insure that justice is served;
655 (e) to promote and encourage tourism and economic development, including the
656 hosting of international events such as the Olympics; [~~and~~]
657 (f) by libraries to:
658 (i) collect and promote foreign language materials; and
659 (ii) provide foreign language services and activities[-]; and
660 (g) by the Utah Educational Savings Plan established under Title 53B, Chapter 8a,
661 Utah Educational Savings Plan.
662 (5) The State Board of Education and the State Board of Regents shall make rules
663 governing the use of foreign languages in the public and higher education systems that promote
664 the following principles:
665 (a) non-English speaking children and adults should become able to read, write, and
666 understand English as quickly as possible;
667 (b) foreign language instruction should be encouraged;
668 (c) formal and informal programs in English as a Second Language should be initiated,
669 continued, and expanded; and
670 (d) public schools should establish communication with non-English speaking parents
671 of children within their systems, using a means designed to maximize understanding when
672 necessary, while encouraging those parents who do not speak English to become more
673 proficient in English.
674 (6) Unless exempted by Subsection (4), all state funds appropriated or designated for
675 the printing or translation of materials or the provision of services or information in a language
676 other than English shall be returned to the General Fund.
677 (a) Each state agency that has state funds appropriated or designated for the printing or
678 translation of materials or the provision of services or information in a language other than

679 English shall:

680 (i) notify the Division of Finance that those monies exist and the amount of those
681 monies; and

682 (ii) return those monies to the Division of Finance.

683 (b) The Division of Finance shall account for those monies and inform the Legislature
684 of the existence and amount of those monies at the beginning of the Legislature's annual
685 general session.

686 (c) The Legislature may appropriate any monies received under this section to the State
687 School Board for use in English as a Second Language programs.

688 (7) Nothing in this section affects the ability of government employees, private
689 businesses, nonprofit organizations, or private individuals to exercise their rights under:

690 (a) the First Amendment of the United States Constitution; and

691 (b) Utah Constitution, Article 1, Sections 1 and 15.

692 (8) If any provision of this section, or the application of any such provision to any
693 person or circumstance, is held invalid, the remainder of this act shall be given effect without
694 the invalid provision or application.

695 Section 13. Section **63G-2-103** is amended to read:

696 **63G-2-103. Definitions.**

697 As used in this chapter:

698 (1) "Audit" means:

699 (a) a systematic examination of financial, management, program, and related records
700 for the purpose of determining the fair presentation of financial statements, adequacy of
701 internal controls, or compliance with laws and regulations; or

702 (b) a systematic examination of program procedures and operations for the purpose of
703 determining their effectiveness, economy, efficiency, and compliance with statutes and
704 regulations.

705 (2) "Chronological logs" mean the regular and customary summary records of law
706 enforcement agencies and other public safety agencies that show:

707 (a) the time and general nature of police, fire, and paramedic calls made to the agency;
708 and

709 (b) any arrests or jail bookings made by the agency.

710 (3) "Classification," "classify," and their derivative forms mean determining whether a
711 record series, record, or information within a record is public, private, controlled, protected, or
712 exempt from disclosure under Subsection 63G-2-201(3)(b).

713 (4) (a) "Computer program" means:

714 (i) a series of instructions or statements that permit the functioning of a computer
715 system in a manner designed to provide storage, retrieval, and manipulation of data from the
716 computer system; and

717 (ii) any associated documentation and source material that explain how to operate the
718 computer program.

719 (b) "Computer program" does not mean:

720 (i) the original data, including numbers, text, voice, graphics, and images;

721 (ii) analysis, compilation, and other manipulated forms of the original data produced by
722 use of the program; or

723 (iii) the mathematical or statistical formulas, excluding the underlying mathematical
724 algorithms contained in the program, that would be used if the manipulated forms of the
725 original data were to be produced manually.

726 (5) (a) "Contractor" means:

727 (i) any person who contracts with a governmental entity to provide goods or services
728 directly to a governmental entity; or

729 (ii) any private, nonprofit organization that receives funds from a governmental entity.

730 (b) "Contractor" does not mean a private provider.

731 (6) "Controlled record" means a record containing data on individuals that is controlled
732 as provided by Section 63G-2-304.

733 (7) "Designation," "designate," and their derivative forms mean indicating, based on a
734 governmental entity's familiarity with a record series or based on a governmental entity's
735 review of a reasonable sample of a record series, the primary classification that a majority of
736 records in a record series would be given if classified and the classification that other records
737 typically present in the record series would be given if classified.

738 (8) "Elected official" means each person elected to a state office, county office,
739 municipal office, school board or school district office, local district office, or special service
740 district office, but does not include judges.

- 741 (9) "Explosive" means a chemical compound, device, or mixture:
- 742 (a) commonly used or intended for the purpose of producing an explosion; and
- 743 (b) that contains oxidizing or combustive units or other ingredients in proportions,
- 744 quantities, or packing so that:
- 745 (i) an ignition by fire, friction, concussion, percussion, or detonator of any part of the
- 746 compound or mixture may cause a sudden generation of highly heated gases; and
- 747 (ii) the resultant gaseous pressures are capable of:
- 748 (A) producing destructive effects on contiguous objects; or
- 749 (B) causing death or serious bodily injury.
- 750 (10) "Government audit agency" means any governmental entity that conducts an audit.
- 751 (11) (a) "Governmental entity" means:
- 752 (i) executive department agencies of the state, the offices of the governor, lieutenant
- 753 governor, state auditor, attorney general, and state treasurer, the Board of Pardons and Parole,
- 754 the Board of Examiners, the National Guard, the Career Service Review Board, the State Board
- 755 of Education, the State Board of Regents, and the State Archives;
- 756 (ii) the Office of the Legislative Auditor General, Office of the Legislative Fiscal
- 757 Analyst, Office of Legislative Research and General Counsel, the Legislature, and legislative
- 758 committees, except any political party, group, caucus, or rules or sifting committee of the
- 759 Legislature;
- 760 (iii) courts, the Judicial Council, the Office of the Court Administrator, and similar
- 761 administrative units in the judicial branch;
- 762 (iv) any state-funded institution of higher education or public education; or
- 763 (v) any political subdivision of the state, but, if a political subdivision has adopted an
- 764 ordinance or a policy relating to information practices pursuant to Section 63G-2-701, this
- 765 chapter shall apply to the political subdivision to the extent specified in Section 63G-2-701 or
- 766 as specified in any other section of this chapter that specifically refers to political subdivisions.
- 767 (b) "Governmental entity" also means every office, agency, board, bureau, committee,
- 768 department, advisory board, or commission of an entity listed in Subsection (11)(a) that is
- 769 funded or established by the government to carry out the public's business.
- 770 (c) "Governmental entity" does not include the Utah Educational Savings Plan created
- 771 in Section 53B-8a-103.

772 (12) "Gross compensation" means every form of remuneration payable for a given
773 period to an individual for services provided including salaries, commissions, vacation pay,
774 severance pay, bonuses, and any board, rent, housing, lodging, payments in kind, and any
775 similar benefit received from the individual's employer.

776 (13) "Individual" means a human being.

777 (14) (a) "Initial contact report" means an initial written or recorded report, however
778 titled, prepared by peace officers engaged in public patrol or response duties describing official
779 actions initially taken in response to either a public complaint about or the discovery of an
780 apparent violation of law, which report may describe:

781 (i) the date, time, location, and nature of the complaint, the incident, or offense;

782 (ii) names of victims;

783 (iii) the nature or general scope of the agency's initial actions taken in response to the
784 incident;

785 (iv) the general nature of any injuries or estimate of damages sustained in the incident;

786 (v) the name, address, and other identifying information about any person arrested or
787 charged in connection with the incident; or

788 (vi) the identity of the public safety personnel, except undercover personnel, or
789 prosecuting attorney involved in responding to the initial incident.

790 (b) Initial contact reports do not include follow-up or investigative reports prepared
791 after the initial contact report. However, if the information specified in Subsection (14)(a)
792 appears in follow-up or investigative reports, it may only be treated confidentially if it is
793 private, controlled, protected, or exempt from disclosure under Subsection 63G-2-201(3)(b).

794 (15) "Legislative body" means the Legislature.

795 (16) "Notice of compliance" means a statement confirming that a governmental entity
796 has complied with a records committee order.

797 (17) "Person" means:

798 (a) an individual;

799 (b) a nonprofit or profit corporation;

800 (c) a partnership;

801 (d) a sole proprietorship;

802 (e) other type of business organization; or

803 (f) any combination acting in concert with one another.

804 (18) "Private provider" means any person who contracts with a governmental entity to
805 provide services directly to the public.

806 (19) "Private record" means a record containing data on individuals that is private as
807 provided by Section 63G-2-302.

808 (20) "Protected record" means a record that is classified protected as provided by
809 Section 63G-2-305.

810 (21) "Public record" means a record that is not private, controlled, or protected and that
811 is not exempt from disclosure as provided in Subsection 63G-2-201(3)(b).

812 (22) (a) "Record" means a book, letter, document, paper, map, plan, photograph, film,
813 card, tape, recording, electronic data, or other documentary material regardless of physical form
814 or characteristics:

815 (i) that is prepared, owned, received, or retained by a governmental entity or political
816 subdivision; and

817 (ii) where all of the information in the original is reproducible by photocopy or other
818 mechanical or electronic means.

819 (b) "Record" does not mean:

820 (i) a personal note or personal communication prepared or received by an employee or
821 officer of a governmental entity in the employee's or officer's private capacity;

822 (ii) a temporary draft or similar material prepared for the originator's personal use or
823 prepared by the originator for the personal use of an individual for whom the originator is
824 working;

825 (iii) material that is legally owned by an individual in the individual's private capacity;

826 (iv) material to which access is limited by the laws of copyright or patent unless the
827 copyright or patent is owned by a governmental entity or political subdivision;

828 (v) proprietary software;

829 (vi) junk mail or a commercial publication received by a governmental entity or an
830 official or employee of a governmental entity;

831 (vii) a book that is cataloged, indexed, or inventoried and contained in the collections
832 of a library open to the public;

833 (viii) material that is cataloged, indexed, or inventoried and contained in the collections

834 of a library open to the public, regardless of physical form or characteristics of the material;

835 (ix) a daily calendar or other personal note prepared by the originator for the
836 originator's personal use or for the personal use of an individual for whom the originator is
837 working;

838 (x) a computer program that is developed or purchased by or for any governmental
839 entity for its own use;

840 (xi) a note or internal memorandum prepared as part of the deliberative process by:

841 (A) a member of the judiciary;

842 (B) an administrative law judge;

843 (C) a member of the Board of Pardons and Parole; or

844 (D) a member of any other body charged by law with performing a quasi-judicial
845 function;

846 (xii) a telephone number or similar code used to access a mobile communication
847 device that is used by an employee or officer of a governmental entity, provided that the
848 employee or officer of the governmental entity has designated at least one business telephone
849 number that is a public record as provided in Section 63G-2-301;

850 (xiii) information provided by the Public Employees' Benefit and Insurance Program,
851 created in Section 49-20-103, to a county to enable the county to calculate the amount to be
852 paid to a health care provider under Subsection 17-50-319(2)(e)(ii); or

853 (xiv) information that an owner of unimproved property provides to a local entity as
854 provided in Section 11-42-205.

855 (23) "Record series" means a group of records that may be treated as a unit for
856 purposes of designation, description, management, or disposition.

857 (24) "Records committee" means the State Records Committee created in Section
858 63G-2-501.

859 (25) "Records officer" means the individual appointed by the chief administrative
860 officer of each governmental entity, or the political subdivision to work with state archives in
861 the care, maintenance, scheduling, designation, classification, disposal, and preservation of
862 records.

863 (26) "Schedule," "scheduling," and their derivative forms mean the process of
864 specifying the length of time each record series should be retained by a governmental entity for

865 administrative, legal, fiscal, or historical purposes and when each record series should be
866 transferred to the state archives or destroyed.

867 (27) "Sponsored research" means research, training, and other sponsored activities as
868 defined by the federal Executive Office of the President, Office of Management and Budget:

869 (a) conducted:

870 (i) by an institution within the state system of higher education defined in Section
871 53B-1-102; and

872 (ii) through an office responsible for sponsored projects or programs; and

873 (b) funded or otherwise supported by an external:

874 (i) person that is not created or controlled by the institution within the state system of
875 higher education; or

876 (ii) federal, state, or local governmental entity.

877 (28) "State archives" means the Division of Archives and Records Service created in
878 Section 63A-12-101.

879 (29) "State archivist" means the director of the state archives.

880 (30) "Summary data" means statistical records and compilations that contain data
881 derived from private, controlled, or protected information but that do not disclose private,
882 controlled, or protected information.

883 Section 14. Section **63G-2-301** is amended to read:

884 **63G-2-301. Records that must be disclosed.**

885 (1) As used in this section:

886 (a) "Business address" means a single address of a governmental agency designated for
887 the public to contact an employee or officer of the governmental agency.

888 (b) "Business email address" means a single email address of a governmental agency
889 designated for the public to contact an employee or officer of the governmental agency.

890 (c) "Business telephone number" means a single telephone number of a governmental
891 agency designated for the public to contact an employee or officer of the governmental agency.

892 (2) The following records are public except to the extent they contain information
893 expressly permitted to be treated confidentially under the provisions of Subsections
894 63G-2-201(3)(b) and (6)(a):

895 (a) laws;

896 (b) the name, gender, gross compensation, job title, job description, business address,
897 business email address, business telephone number, number of hours worked per pay period,
898 dates of employment, and relevant education, previous employment, and similar job
899 qualifications of a current or former employee or officer of the governmental entity, excluding:

900 (i) undercover law enforcement personnel; and

901 (ii) investigative personnel if disclosure could reasonably be expected to impair the
902 effectiveness of investigations or endanger any individual's safety;

903 (c) final opinions, including concurring and dissenting opinions, and orders that are
904 made by a governmental entity in an administrative, adjudicative, or judicial proceeding except
905 that if the proceedings were properly closed to the public, the opinion and order may be
906 withheld to the extent that they contain information that is private, controlled, or protected;

907 (d) final interpretations of statutes or rules by a governmental entity unless classified as
908 protected as provided in Subsections 63G-2-305(16), (17), and (18);

909 (e) information contained in or compiled from a transcript, minutes, or report of the
910 open portions of a meeting of a governmental entity as provided by Title 52, Chapter 4, Open
911 and Public Meetings Act, including the records of all votes of each member of the
912 governmental entity;

913 (f) judicial records unless a court orders the records to be restricted under the rules of
914 civil or criminal procedure or unless the records are private under this chapter;

915 (g) unless otherwise classified as private under Section 63G-2-303, records or parts of
916 records filed with or maintained by county recorders, clerks, treasurers, surveyors, zoning
917 commissions, the Division of Forestry, Fire, and State Lands, the School and Institutional Trust
918 Lands Administration, the Division of Oil, Gas, and Mining, the Division of Water Rights, or
919 other governmental entities that give public notice of:

920 (i) titles or encumbrances to real property;

921 (ii) restrictions on the use of real property;

922 (iii) the capacity of persons to take or convey title to real property; or

923 (iv) tax status for real and personal property;

924 (h) records of the Department of Commerce that evidence incorporations, mergers,
925 name changes, and uniform commercial code filings;

926 (i) data on individuals that would otherwise be private under this chapter if the

927 individual who is the subject of the record has given the governmental entity written
928 permission to make the records available to the public;

929 (j) documentation of the compensation that a governmental entity pays to a contractor
930 or private provider;

931 (k) summary data; [~~and~~]

932 (l) voter registration records, including an individual's voting history, except for those
933 parts of the record that are classified as private in Subsection 63G-2-302(1)(i)[~~]; and~~

934 (m) annual audited financial statements of the Utah Educational Savings Plan
935 described in Section 53B-8a-111.

936 (3) The following records are normally public, but to the extent that a record is
937 expressly exempt from disclosure, access may be restricted under Subsection 63G-2-201(3)(b),
938 Section 63G-2-302, 63G-2-304, or 63G-2-305:

939 (a) administrative staff manuals, instructions to staff, and statements of policy;

940 (b) records documenting a contractor's or private provider's compliance with the terms
941 of a contract with a governmental entity;

942 (c) records documenting the services provided by a contractor or a private provider to
943 the extent the records would be public if prepared by the governmental entity;

944 (d) contracts entered into by a governmental entity;

945 (e) any account, voucher, or contract that deals with the receipt or expenditure of funds
946 by a governmental entity;

947 (f) records relating to government assistance or incentives publicly disclosed,
948 contracted for, or given by a governmental entity, encouraging a person to expand or relocate a
949 business in Utah, except as provided in Subsection 63G-2-305(35);

950 (g) chronological logs and initial contact reports;

951 (h) correspondence by and with a governmental entity in which the governmental entity
952 determines or states an opinion upon the rights of the state, a political subdivision, the public,
953 or any person;

954 (i) empirical data contained in drafts if:

955 (i) the empirical data is not reasonably available to the requester elsewhere in similar
956 form; and

957 (ii) the governmental entity is given a reasonable opportunity to correct any errors or

958 make nonsubstantive changes before release;

959 (j) drafts that are circulated to anyone other than:

960 (i) a governmental entity;

961 (ii) a political subdivision;

962 (iii) a federal agency if the governmental entity and the federal agency are jointly

963 responsible for implementation of a program or project that has been legislatively approved;

964 (iv) a government-managed corporation; or

965 (v) a contractor or private provider;

966 (k) drafts that have never been finalized but were relied upon by the governmental

967 entity in carrying out action or policy;

968 (l) original data in a computer program if the governmental entity chooses not to

969 disclose the program;

970 (m) arrest warrants after issuance, except that, for good cause, a court may order

971 restricted access to arrest warrants prior to service;

972 (n) search warrants after execution and filing of the return, except that a court, for good

973 cause, may order restricted access to search warrants prior to trial;

974 (o) records that would disclose information relating to formal charges or disciplinary

975 actions against a past or present governmental entity employee if:

976 (i) the disciplinary action has been completed and all time periods for administrative

977 appeal have expired; and

978 (ii) the charges on which the disciplinary action was based were sustained;

979 (p) records maintained by the Division of Forestry, Fire, and State Lands, the School

980 and Institutional Trust Lands Administration, or the Division of Oil, Gas, and Mining that

981 evidence mineral production on government lands;

982 (q) final audit reports;

983 (r) occupational and professional licenses;

984 (s) business licenses; and

985 (t) a notice of violation, a notice of agency action under Section 63G-4-201, or similar

986 records used to initiate proceedings for discipline or sanctions against persons regulated by a

987 governmental entity, but not including records that initiate employee discipline.

988 (4) The list of public records in this section is not exhaustive and should not be used to

989 limit access to records.

990 Section 15. Section **63G-2-305** is amended to read:

991 **63G-2-305. Protected records.**

992 The following records are protected if properly classified by a governmental entity:

993 (1) trade secrets as defined in Section 13-24-2 if the person submitting the trade secret
994 has provided the governmental entity with the information specified in Section 63G-2-309;

995 (2) commercial information or nonindividual financial information obtained from a
996 person if:

997 (a) disclosure of the information could reasonably be expected to result in unfair
998 competitive injury to the person submitting the information or would impair the ability of the
999 governmental entity to obtain necessary information in the future;

1000 (b) the person submitting the information has a greater interest in prohibiting access
1001 than the public in obtaining access; and

1002 (c) the person submitting the information has provided the governmental entity with
1003 the information specified in Section 63G-2-309;

1004 (3) commercial or financial information acquired or prepared by a governmental entity
1005 to the extent that disclosure would lead to financial speculations in currencies, securities, or
1006 commodities that will interfere with a planned transaction by the governmental entity or cause
1007 substantial financial injury to the governmental entity or state economy;

1008 (4) records the disclosure of which could cause commercial injury to, or confer a
1009 competitive advantage upon a potential or actual competitor of, a commercial project entity as
1010 defined in Subsection 11-13-103(4);

1011 (5) test questions and answers to be used in future license, certification, registration,
1012 employment, or academic examinations;

1013 (6) records the disclosure of which would impair governmental procurement
1014 proceedings or give an unfair advantage to any person proposing to enter into a contract or
1015 agreement with a governmental entity, except, subject to Subsections (1) and (2), that this
1016 Subsection (6) does not restrict the right of a person to have access to, once the contract or
1017 grant has been awarded, a bid, proposal, or application submitted to or by a governmental
1018 entity in response to:

1019 (a) a request for bids;

- 1020 (b) a request for proposals;
- 1021 (c) a grant; or
- 1022 (d) other similar document;
- 1023 (7) records that would identify real property or the appraisal or estimated value of real
- 1024 or personal property, including intellectual property, under consideration for public acquisition
- 1025 before any rights to the property are acquired unless:
 - 1026 (a) public interest in obtaining access to the information outweighs the governmental
 - 1027 entity's need to acquire the property on the best terms possible;
 - 1028 (b) the information has already been disclosed to persons not employed by or under a
 - 1029 duty of confidentiality to the entity;
 - 1030 (c) in the case of records that would identify property, potential sellers of the described
 - 1031 property have already learned of the governmental entity's plans to acquire the property;
 - 1032 (d) in the case of records that would identify the appraisal or estimated value of
 - 1033 property, the potential sellers have already learned of the governmental entity's estimated value
 - 1034 of the property; or
 - 1035 (e) the property under consideration for public acquisition is a single family residence
 - 1036 and the governmental entity seeking to acquire the property has initiated negotiations to acquire
 - 1037 the property as required under Section 78B-6-505;
- 1038 (8) records prepared in contemplation of sale, exchange, lease, rental, or other
- 1039 compensated transaction of real or personal property including intellectual property, which, if
- 1040 disclosed prior to completion of the transaction, would reveal the appraisal or estimated value
- 1041 of the subject property, unless:
 - 1042 (a) the public interest in access outweighs the interests in restricting access, including
 - 1043 the governmental entity's interest in maximizing the financial benefit of the transaction; or
 - 1044 (b) when prepared by or on behalf of a governmental entity, appraisals or estimates of
 - 1045 the value of the subject property have already been disclosed to persons not employed by or
 - 1046 under a duty of confidentiality to the entity;
 - 1047 (9) records created or maintained for civil, criminal, or administrative enforcement
 - 1048 purposes or audit purposes, or for discipline, licensing, certification, or registration purposes, if
 - 1049 release of the records:
 - 1050 (a) reasonably could be expected to interfere with investigations undertaken for

1051 enforcement, discipline, licensing, certification, or registration purposes;

1052 (b) reasonably could be expected to interfere with audits, disciplinary, or enforcement
1053 proceedings;

1054 (c) would create a danger of depriving a person of a right to a fair trial or impartial
1055 hearing;

1056 (d) reasonably could be expected to disclose the identity of a source who is not
1057 generally known outside of government and, in the case of a record compiled in the course of
1058 an investigation, disclose information furnished by a source not generally known outside of
1059 government if disclosure would compromise the source; or

1060 (e) reasonably could be expected to disclose investigative or audit techniques,
1061 procedures, policies, or orders not generally known outside of government if disclosure would
1062 interfere with enforcement or audit efforts;

1063 (10) records the disclosure of which would jeopardize the life or safety of an
1064 individual;

1065 (11) records the disclosure of which would jeopardize the security of governmental
1066 property, governmental programs, or governmental recordkeeping systems from damage, theft,
1067 or other appropriation or use contrary to law or public policy;

1068 (12) records that, if disclosed, would jeopardize the security or safety of a correctional
1069 facility, or records relating to incarceration, treatment, probation, or parole, that would interfere
1070 with the control and supervision of an offender's incarceration, treatment, probation, or parole;

1071 (13) records that, if disclosed, would reveal recommendations made to the Board of
1072 Pardons and Parole by an employee of or contractor for the Department of Corrections, the
1073 Board of Pardons and Parole, or the Department of Human Services that are based on the
1074 employee's or contractor's supervision, diagnosis, or treatment of any person within the board's
1075 jurisdiction;

1076 (14) records and audit workpapers that identify audit, collection, and operational
1077 procedures and methods used by the State Tax Commission, if disclosure would interfere with
1078 audits or collections;

1079 (15) records of a governmental audit agency relating to an ongoing or planned audit
1080 until the final audit is released;

1081 (16) records prepared by or on behalf of a governmental entity solely in anticipation of

1082 litigation that are not available under the rules of discovery;

1083 (17) records disclosing an attorney's work product, including the mental impressions or
1084 legal theories of an attorney or other representative of a governmental entity concerning
1085 litigation;

1086 (18) records of communications between a governmental entity and an attorney
1087 representing, retained, or employed by the governmental entity if the communications would be
1088 privileged as provided in Section 78B-1-137;

1089 (19) (a) (i) personal files of a state legislator, including personal correspondence to or
1090 from a member of the Legislature; and

1091 (ii) notwithstanding Subsection (19)(a)(i), correspondence that gives notice of
1092 legislative action or policy may not be classified as protected under this section; and

1093 (b) (i) an internal communication that is part of the deliberative process in connection
1094 with the preparation of legislation between:

1095 (A) members of a legislative body;

1096 (B) a member of a legislative body and a member of the legislative body's staff; or

1097 (C) members of a legislative body's staff; and

1098 (ii) notwithstanding Subsection (19)(b)(i), a communication that gives notice of
1099 legislative action or policy may not be classified as protected under this section;

1100 (20) (a) records in the custody or control of the Office of Legislative Research and
1101 General Counsel, that, if disclosed, would reveal a particular legislator's contemplated
1102 legislation or contemplated course of action before the legislator has elected to support the
1103 legislation or course of action, or made the legislation or course of action public; and

1104 (b) notwithstanding Subsection (20)(a), the form to request legislation submitted to the
1105 Office of Legislative Research and General Counsel is a public document unless a legislator
1106 asks that the records requesting the legislation be maintained as protected records until such
1107 time as the legislator elects to make the legislation or course of action public;

1108 (21) research requests from legislators to the Office of Legislative Research and
1109 General Counsel or the Office of the Legislative Fiscal Analyst and research findings prepared
1110 in response to these requests;

1111 (22) drafts, unless otherwise classified as public;

1112 (23) records concerning a governmental entity's strategy about collective bargaining or

1113 pending litigation;

1114 (24) records of investigations of loss occurrences and analyses of loss occurrences that
1115 may be covered by the Risk Management Fund, the Employers' Reinsurance Fund, the
1116 Uninsured Employers' Fund, or similar divisions in other governmental entities;

1117 (25) records, other than personnel evaluations, that contain a personal recommendation
1118 concerning an individual if disclosure would constitute a clearly unwarranted invasion of
1119 personal privacy, or disclosure is not in the public interest;

1120 (26) records that reveal the location of historic, prehistoric, paleontological, or
1121 biological resources that if known would jeopardize the security of those resources or of
1122 valuable historic, scientific, educational, or cultural information;

1123 (27) records of independent state agencies if the disclosure of the records would
1124 conflict with the fiduciary obligations of the agency;

1125 (28) records of an institution within the state system of higher education defined in
1126 Section 53B-1-102 regarding tenure evaluations, appointments, applications for admissions,
1127 retention decisions, and promotions, which could be properly discussed in a meeting closed in
1128 accordance with Title 52, Chapter 4, Open and Public Meetings Act, provided that records of
1129 the final decisions about tenure, appointments, retention, promotions, or those students
1130 admitted, may not be classified as protected under this section;

1131 (29) records of the governor's office, including budget recommendations, legislative
1132 proposals, and policy statements, that if disclosed would reveal the governor's contemplated
1133 policies or contemplated courses of action before the governor has implemented or rejected
1134 those policies or courses of action or made them public;

1135 (30) records of the Office of the Legislative Fiscal Analyst relating to budget analysis,
1136 revenue estimates, and fiscal notes of proposed legislation before issuance of the final
1137 recommendations in these areas;

1138 (31) records provided by the United States or by a government entity outside the state
1139 that are given to the governmental entity with a requirement that they be managed as protected
1140 records if the providing entity certifies that the record would not be subject to public disclosure
1141 if retained by it;

1142 (32) transcripts, minutes, or reports of the closed portion of a meeting of a public body
1143 except as provided in Section 52-4-206;

1144 (33) records that would reveal the contents of settlement negotiations but not including
1145 final settlements or empirical data to the extent that they are not otherwise exempt from
1146 disclosure;

1147 (34) memoranda prepared by staff and used in the decision-making process by an
1148 administrative law judge, a member of the Board of Pardons and Parole, or a member of any
1149 other body charged by law with performing a quasi-judicial function;

1150 (35) records that would reveal negotiations regarding assistance or incentives offered
1151 by or requested from a governmental entity for the purpose of encouraging a person to expand
1152 or locate a business in Utah, but only if disclosure would result in actual economic harm to the
1153 person or place the governmental entity at a competitive disadvantage, but this section may not
1154 be used to restrict access to a record evidencing a final contract;

1155 (36) materials to which access must be limited for purposes of securing or maintaining
1156 the governmental entity's proprietary protection of intellectual property rights including patents,
1157 copyrights, and trade secrets;

1158 (37) the name of a donor or a prospective donor to a governmental entity, including an
1159 institution within the state system of higher education defined in Section 53B-1-102, and other
1160 information concerning the donation that could reasonably be expected to reveal the identity of
1161 the donor, provided that:

1162 (a) the donor requests anonymity in writing;

1163 (b) any terms, conditions, restrictions, or privileges relating to the donation may not be
1164 classified protected by the governmental entity under this Subsection (37); and

1165 (c) except for an institution within the state system of higher education defined in
1166 Section 53B-1-102, the governmental unit to which the donation is made is primarily engaged
1167 in educational, charitable, or artistic endeavors, and has no regulatory or legislative authority
1168 over the donor, a member of the donor's immediate family, or any entity owned or controlled
1169 by the donor or the donor's immediate family;

1170 (38) accident reports, except as provided in Sections 41-6a-404, 41-12a-202, and
1171 73-18-13;

1172 (39) a notification of workers' compensation insurance coverage described in Section
1173 34A-2-205;

1174 (40) (a) the following records of an institution within the state system of higher

1175 education defined in Section 53B-1-102, which have been developed, discovered, disclosed to,
1176 or received by or on behalf of faculty, staff, employees, or students of the institution:

1177 (i) unpublished lecture notes;

1178 (ii) unpublished notes, data, and information:

1179 (A) relating to research; and

1180 (B) of:

1181 (I) the institution within the state system of higher education defined in Section
1182 53B-1-102; or

1183 (II) a sponsor of sponsored research;

1184 (iii) unpublished manuscripts;

1185 (iv) creative works in process;

1186 (v) scholarly correspondence; and

1187 (vi) confidential information contained in research proposals;

1188 (b) Subsection (40)(a) may not be construed to prohibit disclosure of public
1189 information required pursuant to Subsection 53B-16-302(2)(a) or (b); and

1190 (c) Subsection (40)(a) may not be construed to affect the ownership of a record;

1191 (41) (a) records in the custody or control of the Office of Legislative Auditor General

1192 that would reveal the name of a particular legislator who requests a legislative audit prior to the
1193 date that audit is completed and made public; and

1194 (b) notwithstanding Subsection (41)(a), a request for a legislative audit submitted to the
1195 Office of the Legislative Auditor General is a public document unless the legislator asks that
1196 the records in the custody or control of the Office of Legislative Auditor General that would
1197 reveal the name of a particular legislator who requests a legislative audit be maintained as
1198 protected records until the audit is completed and made public;

1199 (42) records that provide detail as to the location of an explosive, including a map or
1200 other document that indicates the location of:

1201 (a) a production facility; or

1202 (b) a magazine;

1203 (43) information:

1204 (a) contained in the statewide database of the Division of Aging and Adult Services
1205 created by Section 62A-3-311.1; or

1206 (b) received or maintained in relation to the Identity Theft Reporting Information
1207 System (IRIS) established under Section 67-5-22;

1208 (44) information contained in the Management Information System and Licensing
1209 Information System described in Title 62A, Chapter 4a, Child and Family Services;

1210 (45) information regarding National Guard operations or activities in support of the
1211 National Guard's federal mission;

1212 (46) records provided by any pawn or secondhand business to a law enforcement
1213 agency or to the central database in compliance with Title 13, Chapter 32a, Pawnshop and
1214 Secondhand Merchandise Transaction Information Act;

1215 (47) information regarding food security, risk, and vulnerability assessments performed
1216 by the Department of Agriculture and Food;

1217 (48) except to the extent that the record is exempt from this chapter pursuant to Section
1218 63G-2-106, records related to an emergency plan or program prepared or maintained by the
1219 Division of Homeland Security the disclosure of which would jeopardize:

1220 (a) the safety of the general public; or
1221 (b) the security of:

1222 (i) governmental property;
1223 (ii) governmental programs; or
1224 (iii) the property of a private person who provides the Division of Homeland Security
1225 information;

1226 (49) records of the Department of Agriculture and Food relating to the National
1227 Animal Identification System or any other program that provides for the identification, tracing,
1228 or control of livestock diseases, including any program established under Title 4, Chapter 24,
1229 Utah Livestock Brand and Anti-theft Act or Title 4, Chapter 31, Livestock Inspection and
1230 Quarantine;

1231 (50) as provided in Section 26-39-501:

1232 (a) information or records held by the Department of Health related to a complaint
1233 regarding a child care program or residential child care which the department is unable to
1234 substantiate; and

1235 (b) information or records related to a complaint received by the Department of Health
1236 from an anonymous complainant regarding a child care program or residential child care;

1237 (51) unless otherwise classified as public under Section 63G-2-301 and except as
1238 provided under Section 41-1a-116, an individual's home address, home telephone number, or
1239 personal mobile phone number, if:

1240 (a) the individual is required to provide the information in order to comply with a law,
1241 ordinance, rule, or order of a government entity; and

1242 (b) the subject of the record has a reasonable expectation that this information will be
1243 kept confidential due to:

1244 (i) the nature of the law, ordinance, rule, or order; and

1245 (ii) the individual complying with the law, ordinance, rule, or order;

1246 (52) the name, home address, work addresses, and telephone numbers of an individual
1247 that is engaged in, or that provides goods or services for, medical or scientific research that is:

1248 (a) conducted within the state system of higher education, as defined in Section
1249 53B-1-102; and

1250 (b) conducted using animals;

1251 (53) an initial proposal under Title 63M, Chapter 1, Part 26, Government Procurement
1252 Private Proposal Program, to the extent not made public by rules made under that chapter;

1253 (54) information collected and a report prepared by the Judicial Performance
1254 Evaluation Commission concerning a judge, unless Section 20A-7-702 or Title 78A, Chapter
1255 12, Judicial Performance Evaluation Commission Act, requires disclosure of, or makes public,
1256 the information or report;

1257 [~~(55) (a) records of the Utah Educational Savings Plan created under Section~~
1258 ~~53B-8a-103 if the disclosure of the records would conflict with its fiduciary obligations;]~~

1259 [~~(b) proposals submitted to the Utah Educational Savings Plan; and]~~

1260 [~~(c) contracts entered into by the Utah Educational Savings Plan and the related~~
1261 ~~payments;]~~

1262 [~~(56)~~ (55) records contained in the Management Information System created in
1263 Section 62A-4a-1003;

1264 [~~(57)~~ (56) records provided or received by the Public Lands Policy Coordinating
1265 Office in furtherance of any contract or other agreement made in accordance with Section
1266 63J-4-603;

1267 [~~(58)~~ (57) information requested by and provided to the Utah State 911 Committee

1268 under Section 53-10-602;

1269 [~~59~~] (58) recorded Children's Justice Center investigative interviews, both video and
1270 audio, the release of which are governed by Section 77-37-4; and

1271 [~~60~~] (59) in accordance with Section 73-10-33:

1272 (a) a management plan for a water conveyance facility in the possession of the Division
1273 of Water Resources or the Board of Water Resources; or

1274 (b) an outline of an emergency response plan in possession of the state or a county or
1275 municipality.

1276 Section 16. **Effective date.**

1277 If approved by two-thirds of all the members elected to each house, this bill takes effect
1278 upon approval by the governor, or the day following the constitutional time limit of Utah
1279 Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto,
1280 the date of veto override.

Legislative Review Note
as of 1-17-11 4:13 PM

Office of Legislative Research and General Counsel

FISCAL NOTE

S.B. 145

SHORT TITLE: Utah Educational Savings Plan Amendments

SPONSOR: Niederhauser, W.

2011 GENERAL SESSION, STATE OF UTAH

STATE GOVERNMENT (UCA 36-12-13(2)(b))

Enactment of this bill likely will not materially impact the state budget.

LOCAL GOVERNMENTS (UCA 36-12-13(2)(c))

Enactment of this bill likely will not result in direct, measurable costs and/or benefits for local governments.

DIRECT EXPENDITURES BY UTAH RESIDENTS AND BUSINESSES (UCA 36-12-13(2)(d))

Enactment of this bill likely will not result in direct, measurable expenditures by Utah residents or businesses.