

**Representative Joel K. Briscoe** proposes the following substitute bill:

**STATE TAX COMMISSION REPORT ON TAX PROVISIONS**

2012 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Joel K. Briscoe**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill requires the State Tax Commission to make a report on certain tax provisions and provide that report to the Utah Transparency Advisory Board to be posted on the Utah Public Finance Website.

**Highlighted Provisions:**

This bill:

- defines terms;
- requires the State Tax Commission to make a report on certain tax provisions;
- provides procedures and requirements for the report; and
- requires the State Tax Commission to provide the report to the Utah Transparency

Advisory Board to be posted on the Utah Public Finance Website.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**63A-3-402**, as last amended by Laws of Utah 2011, Chapters 46 and 417



ENACTS:

**59-1-214**, Utah Code Annotated 1953

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

Section 1. Section **59-1-214** is enacted to read:

**59-1-214. Commission report -- Contents -- Commission to provide report to Utah Transparency Advisory Board for posting on Utah Public Finance Website.**

(1) "Designated tax provision" means:

(a) the residential exemption described in Section 59-2-103;

(b) the veteran's exemption described in Section 59-2-1104;

(c) property tax relief described in Chapter 2, Part 12, Property Tax Relief;

(d) a tax credit allowable against a tax imposed under:

(i) Chapter 7, Corporate Franchise and Income Taxes; or

(ii) Chapter 10, Individual Income Tax Act;

(e) a subtraction from adjusted gross income described in Section 59-10-114; or

(f) a sales and use tax exemption described in Section 59-12-104.

(2) Subject to the other provisions of this section, the commission shall, on or before February 1 of each year, make a report on each designated tax provision containing:

(a) the statutory authority for the designated tax provision;

(b) a description of the persons that receive a benefit as a result of the designated tax provision;

(c) a statement of the actual revenue lost to the state or a political subdivision of the state as a result of the designated tax provision or an estimate of the revenue lost to the state or a political subdivision of the state as a result of the designated tax provision if the actual revenue lost to the state or a political subdivision of the state cannot be determined; and

(d) the number of persons that claimed a benefit under the designated tax provision or an estimate of the number of persons that claimed a benefit under the designated tax provision if the actual number of persons that claimed a benefit under the designated tax provision cannot be determined.

(3) The commission shall include the most current data available to the commission in the report required by Subsection (2).

(4) The commission shall, on or before March 1 of each year, provide the report required by this section to the Utah Transparency Advisory Board to be posted to the Utah Public Finance Website in accordance with Section 63A-3-402.

(5) The commission may not include information in a report required by this section if including the information in the report violates Section 59-1-403 or 59-1-404.

Section 2. Section **63A-3-402** is amended to read:

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

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

(2) The Utah Public Finance Website shall:

(a) permit Utah taxpayers to:

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

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

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

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

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

(e) have a unique and simplified website address;

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

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

(h) include a link to school report cards published on the State Board of Education's website pursuant to Section 53A-1-1112.

(3) The division shall:

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

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

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

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

(e) provide staff support for the advisory committee.

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

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

(i) be operational; and

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

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

(d) The report the State Tax Commission makes each year in accordance with Section 59-1-214 shall be posted to the Utah Public Finance Website.

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

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

(ii) employee compensation information.

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

119           (i) revenue transactions;  
120           (ii) account owner transactions; and  
121           (iii) fiduciary or commercial information, as defined in Section 53B-12-102.  
122           (6) A person who negligently discloses a record that is classified as private, protected,  
123 or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is  
124 not criminally or civilly liable for an improper disclosure of the record if the record is disclosed  
125 solely as a result of the preparation or publication of the Utah Public Finance Website.