

30 (1) "Board" means the Utah Transparency Advisory Board created under Section
31 63A-3-403.

32 (2) "Division" means the Division of Finance of the Department of Administrative
33 Services.

34 (3) "Participating local entity" means each of the following local entities, if the entity
35 meets the size or budget thresholds established by the rules authorized under Subsection
36 63A-3-404(2)(a):

37 (a) a county;

38 (b) a municipality;

39 (c) a local district under Title 17B, Limited Purpose Local Government Entities - Local
40 Districts;

41 (d) a special service district under Title 17D, Chapter 1, Special Service District Act;

42 (e) a school district; ~~and~~

43 (f) a charter school[-]; and

44 (g) an interlocal entity as defined in Section 11-13-103.

45 (4) "Participating state entity" means the state of Utah, including its executive,
46 legislative, and judicial branches, its departments, divisions, agencies, boards, commissions,
47 councils, committees, and institutions.

48 (5) "Public financial information" means records that are required to be made available
49 on the Utah Public Finance Website or a participating local entity's website as required by this
50 part and as the term is defined by rule under Section 63A-3-404.

51 Section 2. Section **63A-3-405** is amended to read:

52 **63A-3-405. Participation by local entities.**

53 (1) (a) Not later than May 15, 2010, the following participating local entities, in
54 conformity with the rules established under Section 63A-3-404, shall provide public financial
55 information through the Utah Public Finance Website or their own website and provide a link
56 to their website through the Utah Public Finance Website:

57 (i) school districts;

58 (ii) charter schools; and
59 (iii) public transit districts created under Title 17B, Chapter 2a, Part 8, Public Transit
60 District Act.

61 (b) Participating local entities subject to this Subsection (1) shall permit information
62 that is generated not later than the fiscal year that begins July 1, 2009, to be accessible via the
63 website.

64 (2) (a) Not later than May 15, 2011, the following participating local entities, in
65 conformity with the rules established under Section 63A-3-404, shall be required to provide
66 public financial information through the Utah Public Finance Website or their own website and
67 provide a link to their website through the Utah Public Finance Website:

68 (i) counties;
69 (ii) municipalities;
70 (iii) local districts under Title 17B, Limited Purpose Local Government Entities - Local
71 Districts, that are not already required to report; and

72 (iv) special service districts under Title 17D, Chapter 1, Special Service District Act.

73 (b) Participating local entities subject to this Subsection (2) shall permit information
74 that is generated not later than the fiscal year that begins July 1, 2010, to be accessible via the
75 website.

76 (3) (a) On or before May 15, 2013, an interlocal entity that is a participating local entity
77 in conformity with the rules established under Section 63A-3-404, shall, subject to Subsection
78 (3)(b), provide public financial information through the Utah Public Finance Website or the
79 interlocal entity's own website and provide a link to their website through the Utah Public
80 Finance Website.

81 (b) A participating local entity subject to this Subsection (3) shall provide public
82 financial information that is generated on or after the fiscal year that begins July 1, 2012, to be
83 accessible via the website.