

SB0124S03 compared with SB0124S02

~~{deleted text}~~ shows text that was in SB0124S02 but was deleted in SB0124S03.

inserted text shows text that was not in SB0124S02 but was inserted into SB0124S03.

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~~{Senator Curtis S}~~Representative Gregory H. ~~{Bramble}~~Hughes proposes the following substitute bill:

COUNTY AMENDMENTS

2012 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Curtis S. Bramble

House Sponsor: Gregory H. Hughes

LONG TITLE

General Description:

This bill amends provisions related to county funds.

Highlighted Provisions:

This bill:

- ▶ ~~{repeals Title 17, Chapter 19, County Auditor, and replaces it with}~~enacts Title 17, Chapter 19a, County Auditor, including:
 - enacts general provisions;
 - enacts provisions related to a county auditor's ~~{qualifications, }~~ powers ~~{,}~~ and duties;
 - enacts provisions related to payments and warrants; and
 - enacts provisions related to an investigation conducted by a county auditor;

SB0124S03 compared with SB0124S02

- ▶ amends provisions related to the preparation of a tentative county budget;
- ▶ amends provisions related to the adoption of a county budget;
- ▶ amends provisions related to a purchase or encumbrance by a purchasing agent;
- ▶ amends provisions related to the county adoption of a financial administration ordinance;
- ▶ enacts provisions related to a county auditor's review, investigation, and payment of a claim against a county;
- ▶ amends provisions related to a county legislative body's authority to examine and audit certain accounts;
- ▶ amends provisions related to a county executive's authority to examine and audit certain accounts;
- ▶ provides a repeal date for certain provisions; and
- ▶ makes technical corrections.

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides an immediate effective date.

This bill provides revisor instructions.

Utah Code Sections Affected:

AMENDS:

17-8-7, as last amended by Laws of Utah 2011, Chapter 297

17-19-3, as last amended by Laws of Utah 2001, Chapter 241

17-24-1, as last amended by Laws of Utah 2005, Chapter 105

17-24-4, as last amended by Laws of Utah 2001, Chapter 241

17-36-3, as last amended by Laws of Utah 2001, Chapter 241

17-36-9, as last amended by Laws of Utah 2007, Chapter 329

17-36-10, as last amended by Laws of Utah 2011, Chapter 297

17-36-11, as last amended by Laws of Utah 1979, Chapter 62

17-36-15, as last amended by Laws of Utah 1999, Chapters 230 and 300

17-36-20, as enacted by Laws of Utah 1975, Chapter 22

17-36-32, as last amended by Laws of Utah 2010, Chapter 116

SB0124S03 compared with SB0124S02

17-36-43, as last amended by Laws of Utah 1993, Chapter 227

17-36-44, as last amended by Laws of Utah 1994, Chapter 146

17-50-401, as last amended by Laws of Utah 2008, Chapter 382

17-52-101, as last amended by Laws of Utah 2009, Chapter 388

17-52-401, as last amended by Laws of Utah 2011, Chapter 297

17-52-403, as last amended by Laws of Utah 2008, Chapter 360

17-53-212, as renumbered and amended by Laws of Utah 2000, Chapter 133

17-53-303, as enacted by Laws of Utah 2000, Chapter 133

20A-7-101, as last amended by Laws of Utah 2011, Chapters 17 and 331

63I-2-217, as enacted by Laws of Utah 2008, Chapter 290

63I-2-220, as last amended by Laws of Utah 2011, Chapter 291

63I-2-277, as renumbered and amended by Laws of Utah 2008, Chapter 382

77-32-304.5, as last amended by Laws of Utah 2006, Chapter 49

ENACTS:

17-19-30, Utah Code Annotated 1953

17-19a-101, Utah Code Annotated 1953

17-19a-102, Utah Code Annotated 1953

17-19a-201, Utah Code Annotated 1953

17-19a-202, Utah Code Annotated 1953

17-19a-203, Utah Code Annotated 1953

17-19a-204, Utah Code Annotated 1953

17-19a-205, Utah Code Annotated 1953

17-19a-206, Utah Code Annotated 1953

17-19a-207, Utah Code Annotated 1953

17-19a-208, Utah Code Annotated 1953

~~{ 17-19a-209, Utah Code Annotated 1953~~

~~‡ 17-19a-301, Utah Code Annotated 1953~~

17-19a-401, Utah Code Annotated 1953

~~{REPEALS:~~

~~—— 17-19-1, as last amended by Laws of Utah 1996, Chapter 212~~

~~—— 17-19-3, as last amended by Laws of Utah 2001, Chapter 241~~

SB0124S03 compared with SB0124S02

~~17-19-5, as last amended by Laws of Utah 1996, Chapter 212~~
‡ ~~{17-19-6}~~ 17-36-10.1, Utah Code Annotated 1953
{ ~~17-19-7, as last amended by Laws of Utah 2011, Chapter 297~~
‡ ~~{17-19-8}~~ 17-36-11.1, Utah Code Annotated 1953
~~{17-19-9}~~ 17-36-15.1, Utah Code Annotated 1953
{ ~~17-19-12, as last amended by Laws of Utah 1996, Chapter 212~~
~~17-19-13, as last amended by Laws of Utah 1993, Chapter 227~~
~~17-19-14, as last amended by Laws of Utah 2011, Chapter 297~~
~~17-19-19, as last amended by Laws of Utah 2001, Chapter 241~~
‡ ~~{17-19-28}~~ 17-36-20.1, Utah Code Annotated 1953
~~{17-19-29, as enacted by Laws of Utah 1996, Chapter 212}~~ 17-36-43.1, Utah Code
Annotated 1953
17-50-401.1, Utah Code Annotated 1953
17-52-401.1, Utah Code Annotated 1953

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

Section 1. Section 17-8-7 is amended to read:

17-8-7. Declaration of drought emergency -- Appropriation -- Tax levy.

(1) The county legislative body of each county may at any regular meeting or at a special meeting called for such purpose, declare that an emergency drought exists in said county; and thereupon may appropriate from the money not otherwise appropriated in the county general fund such funds as shall be necessary for the gathering of information upon, and aiding in any program for increased precipitation within said county or in conjunction with any other county or counties, or that if there are not sufficient funds available in the county general fund for such purpose, the county legislative body may, during any such emergency so declared by them, assess, levy, and direct the county to collect annually to aid in any program of increased precipitation.

(2) The provisions of ~~{}~~Sections 17-19-1 to 17-19-28~~{}~~ and Chapter 19a, County Auditor, as applicable, relating to budgeting do not apply to appropriations necessitated by such an emergency.

Section 2. Section 17-19-3 is amended to read:

SB0124S03 compared with SB0124S02

17-19-3. Payments -- Notification.

(1) (a) Subject to Subsection (1)(b), each claim incurred by the county and legally examined and allowed and ordered paid by the county executive shall, if approved by the county auditor as to the availability of funds as provided in Section 17-19-1, be paid by:

(i) a warrant drawn by the auditor on the county treasurer in favor of the person entitled to payment; or

(ii) a county check or such other payment mechanism as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for Counties.

(b) No claim may be paid until:

(i) the auditor:

(A) receives from the county executive the certified list mentioned in Subsection 17-20-1.7(4); and

(B) makes a recommendation regarding payment as provided in Section 17-50-401 or Section 17-50-401.1, as applicable; and

(ii) the county executive approves payment of the claim in accordance with the standards and procedures of Section 17-50-401 or Section 17-50-401.1, as applicable.

(2) Each debt and demand against the county, when the amount is fixed by law and not directed to be audited by some other person or tribunal, shall be paid by either:

(a) a warrant drawn by the auditor on the county treasurer; or

(b) a check or such other payment mechanism as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for Counties.

(3) (a) The auditor shall distinctly specify on each warrant the liability for which it is made and when the liability accrued. The auditor shall also notify the treasurer of the date, amount, and payee of and number assigned to each warrant issued and the aggregate amount of all contemporaneous payments by warrant.

(b) The auditor shall notify the treasurer and the county executive of the amount and payee of all payments to be made by check or other payment mechanism and, if the auditor issues the check or other payment mechanism, the date of and number assigned to each check or other payment mechanism and the aggregate amount of all such contemporaneous payments.

Section ~~{2}~~3. Section ~~{17-19a-101}~~17-19-30 is enacted to read:

17-19-30. Scope.

SB0124S03 compared with SB0124S02

The provisions of this chapter do not apply to a county of the first class.

Section 4. Section 17-19a-101 is enacted to read:

CHAPTER 19a. COUNTY AUDITOR

Part 1. General Provisions

17-19a-101. Title and scope.

(1) This chapter is known as "County Auditor."

(2) (a) This chapter applies to a county of the first class.

(b) (i) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this chapter; and

(ii) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this chapter.

Section ~~3~~5. Section 17-19a-102 is enacted to read:

17-19a-102. Definitions.

(1) "Account" or "accounting" means:

(a) the systematic recording, classification, or summarizing of a financial transaction or event; and

(b) the interpretation or presentation of the result of an action described in Subsection (1)(a).

(2) "Audit" or "auditing" means an examination that is a formal analysis of a county account or county financial record:

(a) to verify accuracy, completeness, or compliance with an internal control;

(b) to give a fair presentation of a county's financial status; and

(c) that conforms to the uniform classification of accounts established by the state auditor.

(3) "Book" means a financial record of the county, regardless of a record's format.

(4) (a) "Budget" or "budgeting" means a process or activity conducted by the budget officer related to the preparation or presentation of a proposed or tentative budget as provided in Chapter 36, Uniform Fiscal Procedures Act for Counties.

(b) "Budget" or "budgeting" includes:

(i) a revenue projection;

(ii) a budget request compilation; or

SB0124S03 compared with SB0124S02

(iii) the performance of an activity described in Subsection (4)(b)(i) or (ii).

(5) "Budget officer" means a person described in Section ~~{17-19a-204}~~17-19a-203.

(6) (a) "Claim" means under the color of law:

(i) a demand presented for money or damages; or

(ii) a cause of action presented for money or damages.

(b) "Claim" does not mean a routine, uncontested, or regular payment, including a bill, purchase, or payroll.

(7) "Performance audit" means a review and audit as described in Subsection ~~{17-19a-207}~~17-19a-206(3) of a county program, county operation, county management system, or county agency to:

(a) review procedures, activities, or policies; and

(b) determine whether the county is achieving the best levels of economy, efficiency, effectiveness, and compliance.

Section ~~{4}~~6. Section 17-19a-201 is enacted to read:

Part 2. ~~{Qualifications,}~~Powers~~{,}~~ and Duties

17-19a-201. ~~{Qualifications for office:~~

~~In addition to the requirements listed in Section 17-16-1, a person filing a declaration for candidacy on or after the effective date of this bill for the office of county auditor in a first class county shall:~~

~~(1) be a:~~

~~(a) certified public accountant;~~

~~(b) be a certified management accountant;~~

~~(c) be a certified internal auditor;~~

~~(d) be a certified information systems auditor; or~~

~~(e) be a certified fraud examiner; or~~

~~(2) have three years of experience working in the office of a county auditor.~~

~~Section 5. Section 17-19a-202 is enacted to read:~~

~~17-19a-202.} Seal.~~

(1) The county legislative body shall furnish the auditor a seal in accordance with Subsection (2).

(2) The seal shall contain or be impressed with:

SB0124S03 compared with SB0124S02

(a) the name of the county; and

(b) "State of Utah, County Auditor."

Section ~~{6}~~7. Section ~~{17-19a-203}~~17-19a-202 is enacted to read:

~~{17-19a-203}~~17-19a-202. **General duties.**

A county auditor shall perform:

(1) in accordance with Section ~~{17-19a-206}~~17-19a-205, an accounting duty or service described in this chapter or otherwise required by law;

(2) an auditing duty or service described in this chapter or otherwise required by law;

and

(3) other duties as may be required by law.

Section ~~{7}~~8. Section ~~{17-19a-204}~~17-19a-203 is enacted to read:

~~{17-19a-204}~~17-19a-203. **Budget officer.**

The budget officer of a county is designated by:

(1) in a county commission form of government described in Section 17-52-501 or an expanded county commission form of government described in Section 17-52-502, the county commission;

(2) in the county executive-council form of government described in Section 17-52-504, the county executive; or

(3) in the council-manager form of government described in Section 17-52-505, the county council.

Section ~~{8}~~9. Section ~~{17-19a-205}~~17-19a-204 is enacted to read:

~~{17-19a-205}~~17-19a-204. **Auditing services.**

(1) (a) Except as provided in Subsection (1)(b) and subject to Subsection (2), a county auditor is authorized to audit the financial records and accounts of a:

(i) county office;

(ii) county department;

(iii) county division;

(iv) county justice court; or

(v) any other county entity.

(b) The county auditor may not audit the auditor's own office, including any of the county auditor's financial records or accounts.

SB0124S03 compared with SB0124S02

(2) The county auditor shall perform an audit:

(a) as needed, as defined by good management practices and the standards of the profession; and

(b) based on the auditor's professional judgement, taking into account considerations related to risk and materiality.

(3) Nothing in this section may be construed to affect a county legislative body's authority under Section 17-53-212 or a county executive's authority under Section 17-53-303.

Section ~~{9}~~10. Section ~~{17-19a-206}~~17-19a-205 is enacted to read:

~~{17-19a-206}~~17-19a-205. **Accounting services.**

(1) Except as provided in Subsection (2), the county auditor shall provide accounting services for the county as established by ordinance.

(2) The county legislative body may, by ordinance, delegate an accounting service provided for or executed on behalf of the entire county:

(a) to the county executive; or

(b) to an office's or department's officer or director.

(3) If a county legislative body delegates an accounting service in accordance with Subsection (2), the legislative body shall make the delegation:

(a) in accordance with good management practice to foster effectiveness, efficiency, and the adequate protection of a county asset; and

(b) by considering appropriate checks and balances within county government.

Section ~~{10}~~11. Section ~~{17-19a-207}~~17-19a-206 is enacted to read:

~~{17-19a-207}~~17-19a-206. **Performance audit services.**

(1) (a) A county auditor shall, under the direction and supervision of the county legislative body or county executive and subject to Subsections (1)(b) and (2), provide performance audit services for a county office, department, division, or other county entity.

(b) A county auditor may not conduct a performance audit of the auditor's own office.

(2) The county legislative body or county executive shall establish the goals and nature of a performance audit and related services.

(3) A performance audit conducted in accordance with this section may include a review and audit of the following:

(a) the honesty and integrity of financial and other affairs;

SB0124S03 compared with SB0124S02

- (b) the accuracy and reliability of financial and management reports;
- (c) the adequacy of financial controls to safeguard public funds;
- (d) the management and staff adherence to statute, ordinance, policies, and legislative

intent;

- (e) the economy, efficiency, and effectiveness of operational performance;
 - (f) the accomplishment of intended objectives; and
 - (g) whether management, financial, and information systems are adequate and
- effective.

Section ~~{11}~~12. Section ~~{17-19a-208}~~17-19a-207 is enacted to read:

~~{17-19a-208}~~17-19a-207. **Management of financial records -- Disposal of records.**

(1) A county auditor shall:

(a) maintain the books of the county in such a manner as will show the amount of receipts from and disbursement of a county office, department, division, or other county entity;

(b) keep accounts current with the county treasurer;

(c) preserve a document, book, record, or paper that the county legislative body requires the auditor to keep in the auditor's office; and

(d) make an item described in Subsection (1)(c) available for public inspection during office hours.

(2) The county auditor shall, in accordance with Title 63G, Chapter 2, Government Records Access and Management Act, remove from the auditor's files and destroy or otherwise dispose of:

(a) fee statements of a county officer;

(b) county warrants; and

(c) claims against the county.

Section ~~{12}~~13. Section ~~{17-19a-209}~~17-19a-208 is enacted to read:

~~{17-19a-209}~~17-19a-208. **Reporting -- State treasurer -- County legislative body.**

(1) On or before the last day of each month, the county auditor shall submit a report to the state treasurer regarding the collection, care, and disbursement of state money by the county during the preceding month.

(2) The county auditor and the county treasurer shall, as required by the county legislative body, make a joint report to the county executive and the county legislative body

SB0124S03 compared with SB0124S02

accounting for the financial condition of the county.

Section ~~{13}~~14. Section **17-19a-301** is enacted to read:

Part 3. Payments and Warrants

17-19a-301. Payments and warrants.

(1) (a) Subject to Subsection (1)(b), if a debt or demand against a county is fixed by law, the debt or demand shall be paid by:

(i) subject to Subsection (2)(a), a warrant drawn by the county auditor or the county treasurer; or

(ii) subject to Subsection (2)(b), a check or other payment mechanism as may be adopted in accordance with Chapter 36, Uniform Fiscal Procedures Act for Counties.

(b) Subsection (1)(a) does not apply to a debt or demand against the county that is, in accordance with law, audited by another person or tribunal.

(2) (a) The county auditor shall:

(i) distinctly specify on a warrant the liability for which the warrant is made and when the liability accrued; and

(ii) notify the county treasurer:

(A) as described in Subsection (3)(b), of the date, amount, payee of, and number assigned to a warrant; and

(B) of the aggregate amount of all contemporaneous payments by warrant.

(b) The county auditor shall notify the county treasurer and county executive:

(i) as described in Subsection (3)(b), of the amount and payee of all payments made by check or other payment mechanism;

(ii) as described in Subsection (3)(b), the date of and number assigned to a check or other payment mechanism; and

(iii) the aggregate amount of a contemporaneous payment.

(3) (a) As used in this Subsection (3), "remuneration" means a warrant, check, or other payment mechanism.

(b) For a remuneration issued by the county auditor, the auditor shall:

(i) number each remuneration consecutively, commencing annually on the first day of January; and

(ii) state on the remuneration:

SB0124S03 compared with SB0124S02

- (A) the number of the remuneration;
- (B) the date of payment;
- (C) the amount of the payment made;
- (D) the name of the person to whom payable; and
- (E) the purpose for which the remuneration was made.

(4) The county auditor shall dispose of a payment not presented for collection in accordance with Title 67, Chapter 4a, Unclaimed Property Act.

(5) The county legislative body may delegate by ordinance the processing of payments and warrants in accordance with Section ~~{17-19a-206}~~17-19a-205.

Section ~~{14}~~15. Section **17-19a-401** is enacted to read:

Part 4. Investigations

17-19a-401. County auditor investigative powers -- Report of findings.

(1) (a) A county auditor:

(i) may conduct an investigation of an issue or action associated with or related to the auditor's statutory duties, including investigating a book or account of a county officer, county office, or other county entity; and

(ii) may not conduct an investigation of an issue or action that is not associated with or related to the auditor's statutory duties.

(b) A county officer, employee, or other county administrative entity shall grant the county auditor complete and free access to a book requested by the county auditor in accordance with Subsection (1)(a)(i).

(c) A county auditor, with the assistance of the county or district attorney, may:

(i) administer an oath or affirmation; or

(ii) issue an administrative subpoena for a witness or document necessary to the performance of the auditor's statutory duties.

(2) If the county auditor, after a complete investigation, finds that a book or account of a county officer, office, or other county administrative entity is not kept in accordance to law, or that an officer, office, or other county administrative entity has made an incorrect or improper financial report, the county auditor shall prepare a report of the auditor's findings and submit a copy of the report to the county executive.

(3) If a county auditor, after a complete investigation, finds that a justice court judge

SB0124S03 compared with SB0124S02

has not kept a book or account according to law, or that the justice court judge has made an incorrect or improper financial report, the auditor shall prepare a report of the auditor's findings and submit a copy of the report to the state court administrator, the county executive, and the county legislative body.

Section ~~15~~16. Section **17-24-1** is amended to read:

17-24-1. General duties of treasurer.

The county treasurer shall:

(1) receive all money belonging to the county and all other money by law directed to be paid to the treasurer, including proceeds of bonds, notes, or other evidences of indebtedness issued under Title 11, Chapter 14, Local Government Bonding Act;

(2) deposit and invest all money received under Title 51, Chapter 7, State Money Management Act;

(3) keep a record of the receipts and expenditures of all such money;

(4) disburse county money:

(a) on a county warrant issued by the county auditor; or

(b) subject to ~~17~~as applicable, Sections 17-19-1, 17-19-3, and 17-19-5 ~~17~~or Section 17-19a-301, by a county check or such other payment mechanism as may be adopted pursuant to Chapter 36, Uniform Fiscal Procedures Act for Counties;

(5) perform the duties assigned to the treasurer under Title 59, Chapter 2, Part 13, Collection of Taxes;

(6) perform the duties under Title 59, Chapter 2, Part 13, Collection of Taxes, that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; and

(7) perform other duties that are required by law or ordinance.

Section ~~16~~17. Section **17-24-4** is amended to read:

17-24-4. Payment of warrants, checks, or other instruments.

(1) When a warrant is presented for payment and there is money in the treasury, the treasurer shall pay it.

(2) Upon receiving the notice from the county auditor under ~~17~~as applicable, Subsection 17-19-3(3)(b) ~~17~~or Section 17-19a-301 and if there is adequate money in the treasury, the treasurer shall, by check or other payment mechanism, make any payment not already paid by warrant.

SB0124S03 compared with SB0124S02

(3) Notwithstanding Subsections (1) and (2), the treasurer has no obligation to pay any warrant or to issue any check or other payment instrument before receiving the certified list under Subsection 17-20-1.7(4).

Section ~~{17}~~18. Section **17-36-3** is amended to read:

17-36-3. Definitions.

As used in this chapter:

(1) "Accrual basis of accounting" means a method where revenues are recorded when earned and expenditures recorded when they become liabilities notwithstanding that the receipt of the revenue or payment of the expenditure may take place in another accounting period.

(2) "Appropriation" means an allocation of money for a specific purpose.

(3) (a) "Budget" means a plan for financial operations for a fiscal period, embodying estimates for proposed expenditures for given purposes and the means of financing the expenditures.

(b) "Budget" may refer to the budget of a fund for which a budget is required by law, or collectively to the budgets for all those funds.

(4) "Budgetary fund" means a fund for which a budget is required, such as those described in Section 17-36-8.

(5) "Budget officer" means ~~{17}~~;

(a) for a county of the second, third, fourth, fifth, or sixth class, the county auditor, county clerk, or county executive as provided in Subsection 17-19-19(1) ~~{17}~~; or

(b) for a county of the first class, a person described in Section ~~{17-19a-204}~~ 17-19a-203.

(6) "Budget period" means the fiscal period for which a budget is prepared.

(7) "Check" means an order in a specific amount drawn upon the depository by any authorized officer in accordance with Section ~~{17}~~ 17-19-3 [or] ~~{17-9a-301}~~, 17-19a-301, 17-24-1, or 17-24-1.1, as applicable.

(8) "Countywide service" means a service provided in both incorporated and unincorporated areas of a county.

(9) "Current period" means the fiscal period in which a budget is prepared and adopted.

(10) "Department" means any functional unit within a fund which carries on a specific activity.

SB0124S03 compared with SB0124S02

(11) "Encumbrance system" means a method of budgetary control where part of an appropriation is reserved to cover a specific expenditure by charging obligations, such as purchase orders, contracts, or salary commitments to an appropriation account. An expenditure ceases to be an encumbrance when paid or when the actual liability is entered in the books of account.

(12) "Estimated revenue" means any revenue estimated to be received during the budget period in any fund for which a budget is prepared.

(13) "Fiscal period" means the annual or biennial period for recording county fiscal operations.

(14) "Fund" means an independent fiscal and accounting entity comprised of a sum of money or other resources segregated for a specific purpose or objective.

(15) "Fund balance" means the excess of the assets over liabilities, reserves, and contributions, as reflected by its books of account.

(16) "Fund deficit" means the excess of liabilities, reserves, and contributions over its assets, as reflected by its books of account.

(17) "General Fund" means the fund used to account for all receipts, disbursements, assets, liabilities, reserves, fund balances, revenues, and expenditures not required to be accounted for in other funds.

(18) "Interfund loan" means a loan of cash from one fund to another, subject to future repayment; but it does not constitute an expenditure or a use of retained earnings, fund balance, or unappropriated surplus of the lending fund.

(19) "Last completed fiscal period" means the fiscal period next preceding the current period.

(20) "Modified accrual basis of accounting" means a method under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the current period.

(21) "Municipal capital project" means the acquisition, construction, or improvement of capital assets that facilitate providing municipal service.

(22) "Municipal service" means a service not provided on a countywide basis and not accounted for in an enterprise fund, and includes police patrol, fire protection, culinary or

SB0124S03 compared with SB0124S02

irrigation water retail service, water conservation, local parks, sewers, sewage treatment and disposal, cemeteries, garbage and refuse collection, street lighting, airports, planning and zoning, local streets and roads, curb, gutter, and sidewalk maintenance, and ambulance service.

(23) "Retained earnings" means that part of the net earnings retained by an enterprise or internal service fund which is not segregated or reserved for any specific purpose.

(24) "Special fund" means any fund other than the General Fund, such as those described in Section 17-36-6.

(25) "Unappropriated surplus" means that part of a fund which is not appropriated for an ensuing budget period.

(26) "Warrant" means an order in a specific amount drawn upon the treasurer by the auditor.

Section 19. Section 17-36-9 is amended to read:

17-36-9. Budget -- Financial plan -- Contents -- Municipal services and capital projects funds.

(1) (a) The budget for each fund shall provide a complete financial plan for the budget period and shall contain in tabular form classified by the account titles as required by the uniform system of budgeting, accounting, and reporting:

(i) estimates of all anticipated revenues;

(ii) all appropriations for expenditures; and

(iii) any additional data required by Section 17-36-10 or 17-36-10.1, as applicable, or by the uniform system of budgeting, accounting, and reporting.

(b) The total of appropriated expenditures shall be equal to the total of anticipated revenues.

(2) (a) Each first-, second-, and third-class county that provides municipal-type services under Section 17-34-1 shall:

(i) establish a special revenue fund, "Municipal Services Fund," and a capital projects fund, "Municipal Capital Projects Fund," or establish a local district or special service district to provide municipal services; and

(ii) budget appropriations for municipal services and municipal capital projects from these funds.

(b) The Municipal Services Fund is subject to the same budgetary requirements as the

SB0124S03 compared with SB0124S02

county's general fund.

(c) (i) Except as provided in Subsection (2)(c)(ii), the county may deposit revenue derived from any taxes otherwise authorized by law, income derived from the investment of money contained within the municipal services fund and the municipal capital projects fund, the appropriate portion of federal money, and fees collected into a municipal services fund and a municipal capital projects fund.

(ii) The county may not deposit revenue derived from a fee, tax, or other source based upon a countywide assessment or from a countywide service or function into a municipal services fund or a municipal capital projects fund.

(d) The maximum accumulated unappropriated surplus in the municipal services fund, as determined prior to adoption of the tentative budget, may not exceed an amount equal to the total estimated revenues of the current fiscal period.

Section ~~(18)~~20. Section **17-36-10** is amended to read:

17-36-10. Preparation of tentative budget.

(1) (a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section.

~~[(1)]~~(2) On or before the first day of the next to last month of every fiscal period, the budget officer shall prepare for the next budget period and file with the governing body a tentative budget for each fund for which a budget is required.

~~(2)~~3 (a) A department for which county funds are appropriated shall file with the budget officer not less than three months before the commencement of each fiscal year on forms furnished by the budget officer a detailed estimate and statement of the revenue and necessary expenditures of the department for the next budget year.

(b) The estimate and statement described in Subsection ~~(2)~~3(a) shall set forth:

(i) the number of persons to be regularly employed;

(ii) the kinds of service the department will perform;

(iii) the salaries and wages the department expects to pay;

(iv) the kind of work the department will perform and the improvements the department expects to make; and

SB0124S03 compared with SB0124S02

(v) the estimated cost of the service, work, and improvements.

(c) The statement shall also record performance data expressed in work units, unit costs, man hours, and man years sufficient in detail, content, and scope to permit the budget officer to prepare and process the county budget.

(~~13~~4) In the preparation of the budget, the budget officer and all other county officers are subject to Sections 17-36-1 through 17-36-44 and to the uniform system of budgeting, accounting, and reporting established therein.

~~(2) The~~ (~~14~~5) In the tentative budget the budget officer shall set forth in tabular form:

- (a) actual revenues and expenditures in the last completed fiscal period;
- (b) estimated total revenues and expenditures for the current fiscal period;
- (c) the estimated available revenues and expenditures for the ensuing budget period

computed by determining:

(i) the estimated expenditure for each fund after review of each departmental budget request;

(ii) (A) the total revenue requirements of the fund;

(B) the part of the total revenue that will be derived from revenue sources other than property tax; and

(C) the part of the total revenue that shall be derived from property taxes; and

(d) if required by the governing body, actual performance experience to the extent available in work units, unit costs, man hours, and man years for each budgeted fund that includes an appropriation for salaries or wages for the last completed fiscal period and the first eight months of the current fiscal period if the county is on an annual fiscal period, or the first 20 months of the current fiscal period if the county is on a biennial fiscal period, together with the total estimated performance data of like character for the current fiscal period and for the ensuing budget period.

~~(3)~~ (~~15~~6) The budget officer may recommend modification of any departmental budget request under Subsection ~~(2)~~ (~~14~~5)(c)(i) before it is filed with the governing body, if each department head has been given an opportunity to be heard concerning the modification.

~~(4) Each~~ (~~16~~7) (a) A tentative budget shall contain the estimates of expenditures submitted by any department together with specific work programs and other supportive data as

SB0124S03 compared with SB0124S02

the governing body requests. ~~[The]~~

~~(b) The budget officer shall include with the tentative budget [shall be accompanied]~~ by a supplementary estimate of all capital projects or planned capital projects within the budget period and within the next three succeeding years.

~~[(5)(a) Each]~~ ~~(~~7~~8)~~ (a) A budget officer that submits a tentative budget ~~[submitted]~~ in a county with a population in excess of 25,000 determined ~~[pursuant to]~~ in accordance with Section 17-36-4 shall ~~[be accompanied by]~~ include with the tentative budget a budget message in explanation of the budget.

(b) The budget message shall contain an outline of the proposed financial policies of the county for the budget period and describe the important features of the budgetary plan. It shall also state the reasons for changes from the previous fiscal period in appropriation and revenue items and explain any major changes in financial policy.

(c) A budget message for counties with a population of less than 25,000 is recommended but not incumbent upon the budget officer.

~~[(6) The]~~ ~~(~~8~~9)~~ (a) The governing body shall review, consider, and adopt a tentative budget ~~[shall be reviewed, considered, and tentatively adopted by the governing body]~~ in a regular or special meeting called for that purpose. ~~[It may thereafter be amended or revised by the governing body prior to public hearings thereon, except that no]~~

~~(b) (i) Subject to Subsection (~~8~~9)(b)(ii), the governing body may thereafter amend or revise the tentative budget prior to public hearings on the tentative budget.~~

~~(ii) A governing body may not:~~

~~(A) reduce below the required minimum an appropriation required for debt retirement and interest; or [reduction, pursuant to Section 17-36-17, of any deficits which exist may be reduced below the required minimum.]~~

~~(B) reduce, in accordance with Section 17-36-17, an existing deficit.~~

Section ~~{19}21~~. Section ~~{17-36-11}~~ 17-36-10.1 is ~~{amended to read:~~
enacted to read:

17-36-10.1. Preparation of tentative budget.

(1) This section does not apply to a county of the first class.

(2) On or before the first day of the next to last month of every fiscal period, the budget officer shall prepare for the next budget period and file with the governing body a tentative

SB0124S03 compared with SB0124S02

budget for each fund for which a budget is required.

(3) The tentative budget shall set forth in tabular form:

(a) actual revenues and expenditures in the last completed fiscal period;

(b) estimated total revenues and expenditures for the current fiscal period;

(c) the estimated available revenues and expenditures for the ensuing budget period

computed by determining:

(i) the estimated expenditure for each fund after review of each departmental budget request;

(ii) (A) the total revenue requirements of the fund;

(B) the part of the total revenue that will be derived from revenue sources other than property tax; and

(C) the part of the total revenue that shall be derived from property taxes; and

(d) if required by the governing body, actual performance experience to the extent available in work units, unit costs, man hours, and man years for each budgeted fund that includes an appropriation for salaries or wages for the last completed fiscal period and the first eight months of the current fiscal period if the county is on an annual fiscal period, or the first 20 months of the current fiscal period if the county is on a biennial fiscal period, together with the total estimated performance data of like character for the current fiscal period and for the ensuing budget period.

(4) The budget officer may recommend modification of any departmental budget request under Subsection (3)(c)(i) before it is filed with the governing body, if each department head has been given an opportunity to be heard concerning the modification.

(5) Each tentative budget shall contain the estimates of expenditures submitted by any department together with specific work programs and other supportive data as the governing body requests. The tentative budget shall be accompanied by a supplementary estimate of all capital projects or planned capital projects within the budget period and within the next three succeeding years.

(6) (a) Each tentative budget submitted in a county with a population in excess of 25,000 determined pursuant to Section 17-36-4 shall be accompanied by a budget message in explanation of the budget.

(b) The budget message shall contain an outline of the proposed financial policies of

SB0124S03 compared with SB0124S02

the county for the budget period and describe the important features of the budgetary plan. It shall also state the reasons for changes from the previous fiscal period in appropriation and revenue items and explain any major changes in financial policy.

(c) A budget message for counties with a population of less than 25,000 is recommended but not incumbent upon the budget officer.

(7) The tentative budget shall be reviewed, considered, and tentatively adopted by the governing body in a regular or special meeting called for that purpose. It may thereafter be amended or revised by the governing body prior to public hearings thereon, except that no appropriation required for debt retirement and interest or reduction, pursuant to Section 17-36-17, of any deficits which exist may be reduced below the required minimum.

Section 22. Section 17-36-11 is amended to read:

17-36-11. Tentative budget -- Public record prior to adoption.

(1) (a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section.

(2) The tentative budget and all supportive schedules and data shall be a public record available for inspection during business hours at the [offices] office of the [county clerk or auditor] budget officer for at least 10 days prior to the public hearing on the adoption of a final budget.

Section 23. Section 17-36-11.1 is enacted to read:

17-36-11.1. Tentative budget -- Public record prior to adoption.

(1) This section does not apply to a county of the first class.

(2) The tentative budget and all supportive schedules and data shall be a public record available for inspection during business hours at the ~~{ff}offices~~~~{f}office~~ of the ~~{f}~~county clerk or auditor~~{f} budget officer~~ for at least 10 days prior to the public hearing on the adoption of a final budget.

Section ~~{20}~~24. Section 17-36-15 is amended to read:

17-36-15. Adoption of budget -- Immunity.

(1) (a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

SB0124S03 compared with SB0124S02

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section.

~~(11)2~~ (a) On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget [~~which, subject to further amendment, shall thereafter be~~].

(b) A budget adopted in accordance with Subsection (11)2(a) is, unless amended, in effect for the next fiscal period. [A]

(c) The budget officer shall:

(i) certify a copy of the final budget, and of any subsequent budget amendment [thereof, shall be certified by the budget officer and filed]; and

(ii) file a copy with the state auditor not later than 30 days after [its adoption. A copy, similarly certified, shall be filed] the day on which the governing body adopts the budget.

(d) The budget officer shall file a certified copy of the budget in the office of the budget officer for inspection by the public during business hours.

(12)3 (a) Except as provided in Subsection (12)3(b), a county officer or county employee may not file a legal action in state or federal court against the county, a department, or a county officer for any matter related to the following:

(i) the adoption of a county budget;

(ii) a county appropriation;

(iii) a county personnel allocation; or

(iv) a fund related to the county budget, a county appropriation, or a county personnel allocation.

(b) A county or district attorney may enforce a procedural requirement that governs the adoption or approval of a budget in accordance with this chapter.

Section ~~(21)25~~. Section ~~(17-36-20)~~17-36-15.1 is ~~amended to read:~~
enacted to read:

17-36-15.1. Adoption of budget.

(1) This section does not apply to a county of the first class.

(2) On or before the last day of each fiscal period, the governing body by resolution shall adopt the budget which, subject to further amendment, shall thereafter be in effect for the next fiscal period. A copy of the final budget, and of any subsequent amendment thereof, shall be certified by the budget officer and filed with the state auditor not later than 30 days after its

SB0124S03 compared with SB0124S02

adoption. A copy, similarly certified, shall be filed in the office of the budget officer for inspection by the public during business hours.

Section 26. Section 17-36-20 is amended to read:

17-36-20. Purchases or encumbrances by purchasing agent.

~~[All purchases or all encumbrances]~~

(1) (a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section.

~~(1) (2)~~ A person may not make a purchase or incur an encumbrance on behalf of [any] a county [shall be made or incurred only upon] unless that person acts in accordance with an order by, or approval of, the person duly authorized to act as purchasing agent for the county, except encumbrances or expenditures directly investigated and [reported by the county auditor and approved by the governing body] specifically approved by the executive or legislative body.

~~(2) (3)~~ Unless otherwise provided by the governing body, the budget officer or [such] the budget officer's agents shall serve as a purchasing agent.

Section 27. Section 17-36-20.1 is enacted to read:

17-36-20.1. Purchases or encumbrances by purchasing agent.

(1) This section does not apply to a county of the first class.

(2) All purchases or all encumbrances on behalf of any county shall be made or incurred only upon an order or approval of the person duly authorized to act as purchasing agent for the county, except encumbrances or expenditures directly investigated and reported by the county auditor and approved by the governing body. Unless otherwise provided by the governing body, the budget officer or such officer's agents shall serve as purchasing agent.

Section 28. Section 17-36-32 is amended to read:

17-36-32. Operating and capital budget -- Expenditures.

(1) (a) As used in this section, "operating and capital budget" means a plan of financial operation for an enterprise or other special fund embodying estimates of operating and nonoperating resources and expenses and other outlays for a fiscal period.

(b) Except as otherwise expressly provided, "budget" or "budgets" and the procedures

SB0124S03 compared with SB0124S02

and controls relating to them in other sections of this act are not applicable to the operating and capital budgets provided in this section.

(2) At or before the time that the governing body adopts budgets for the budgetary funds specified in Section 17-36-8, the governing body shall adopt an operating and capital budget for the next fiscal period for:

(a) each enterprise fund; and

(b) any other special nonbudgetary fund for which operating and capital budgets are prescribed by the uniform system of budgeting, accounting, and reporting.

(3) (a) The governing body shall adopt and administer the operating and capital budget in accordance with this Subsection (3).

(b) At or before the first day of the next to last month of each fiscal period, the budget officer shall prepare for the next fiscal period on forms provided pursuant to Section 17-36-4, and file with the governing body a tentative operating and capital budget for:

(i) each enterprise fund; and

(ii) any other special fund that requires an operating and capital budget.

(c) The tentative operating and capital budget shall be accompanied by a supplementary estimate of all capital projects or planned capital projects:

(i) within the next fiscal period; and

(ii) within the fiscal period immediately following the fiscal period described in Subsection (3)(c)(i).

(d) (i) Subject to Subsection (3)(d)(ii), the budget officer shall prepare all estimates after review and consultation, if requested, with a department proposing a capital project.

(ii) After complying with Subsection (3)(d)(i), the budget officer may revise any departmental estimate before it is filed with the governing body.

(e) (i) Except as provided in Subsection (3)(e)(iv), if a governing body includes in a tentative budget, or an amendment to a budget, allocations or transfers between a utility enterprise fund and another fund that are not reasonable allocations of costs between the utility enterprise fund and the other fund, the governing body shall:

(A) hold a public hearing;

(B) prepare a written notice of the date, time, place, and purpose of the hearing, in accordance with Subsection (3)(e)(ii); and

SB0124S03 compared with SB0124S02

(C) subject to Subsection (3)(e)(iii), mail the notice to each utility enterprise fund customer at least seven days before the day of the hearing.

(ii) The purpose portion of the written notice described in Subsection (3)(e)(i)(B) shall identify:

(A) the utility enterprise fund from which money is being transferred;

(B) the amount being transferred; and

(C) the fund to which the money is being transferred.

(iii) The governing body:

(A) may print the written notice required under Subsection (3)(e)(i) on the utility enterprise fund customer's bill; and

(B) shall include the written notice required under Subsection (3)(e)(i) as a separate notification mailed or transmitted with the utility enterprise fund customer's bill.

(iv) The notice and hearing requirements in this Subsection (3)(e) are not required for an allocation or a transfer included in an original budget or in a subsequent budget amendment previously approved by the governing body for the current fiscal year.

(f) (i) The governing body shall review the tentative operating and capital budget at any regular or special meeting called for that purpose.

(ii) In accordance with Subsection (3)(f)(i), the governing body may make any changes to the tentative operating and capital budget that the governing body considers advisable.

(iii) Before the close of the fiscal period, the governing body shall adopt an operating and capital budget for the next fiscal period.

(g) (i) Upon final adoption by the governing body, the operating and capital budget shall be in effect for the budget period subject to amendment.

(ii) The governing body shall:

(A) certify a copy of the operating and capital budget for each fund with the budget officer; and

(B) make a copy available to the public during business hours in the offices of the county auditor.

(iii) The governing body shall file a copy of the operating and capital budget with the state auditor within 30 days after the day on which the operating and capital budget is adopted.

(iv) The governing body may during the budget period amend the operating and capital

SB0124S03 compared with SB0124S02

budget of an enterprise or other special fund by resolution.

(v) A copy of the operating and capital budget as amended shall be filed with the state auditor.

(4) Any expenditure from an operating and capital budget shall conform to the requirements for budgets specified by Sections 17-36-20~~;~~ or 17-36-20.1, as applicable, and 17-36-22, 17-36-23, and 17-36-24.

Section ~~{22}~~29. Section **17-36-43** is amended to read:

17-36-43. Financial administration ordinance -- Purposes.

(1) (a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section.

(2) The county legislative body, after consultation with the county auditor, may adopt a financial administration ordinance authorizing the county auditor, county executive, county manager, or ~~[appointed administrator]~~, in the case of county operated hospitals or mental health districts, an appointed administrator, to act as the financial officer for the purpose of approving:

~~[(1)]~~ (a) payroll checks, if the checks are prepared in accordance with a salary schedule established in a personnel ordinance or resolution; or

~~[(2)]~~ (b) routine expenditures, such as utility bills, payroll-related expenses, supplies, materials, and payments on county-approved contracts and capital expenditures which are referenced in the budget document and approved by an appropriation resolution adopted for the current fiscal year.

Section 30. Section 17-36-43.1 is enacted to read:

17-36-43.1. Financial administration ordinance -- Purposes.

(1) This section does not apply to a county of the first class.

(2) The county legislative body, after consultation with the county auditor, may adopt a financial administration ordinance authorizing the county auditor, or appointed administrator in the case of county operated hospitals or mental health districts to act as the financial officer for the purpose of approving:

(a) payroll checks, if the checks are prepared in accordance with a salary schedule established in a personnel ordinance or resolution; or

SB0124S03 compared with SB0124S02

(b) routine expenditures, such as utility bills, payroll-related expenses, supplies, materials, and payments on county-approved contracts and capital expenditures which are referenced in the budget document and approved by an appropriation resolution adopted for the current fiscal year.

Section 31. Section 17-36-44 is amended to read:

17-36-44. Financial administration ordinance -- Required provisions.

The financial administration ordinance, adopted pursuant to Section 17-36-43~~[-]~~ or 17-36-43.1, as applicable, shall provide:

- (1) a maximum amount over which purchases may not be made without the approval of the county executive;
- (2) that the financial officer be bonded for a reasonable amount; and
- (3) any other provisions the county legislative body considers advisable.

Section ~~{23}~~32. Section 17-50-401 is amended to read:

17-50-401. Review of claims by county executive -- Auditor review -- Attorney review -- Claim requirements -- Approval or disapproval of claim -- Written explanation of claim process.

(1) (a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section.

~~[(1)]~~(2) Subject to Subsection ~~[(3)]~~(4), each county executive shall review each claim, as defined in Section ~~{17-9a-102}~~17-19a-102, against the county and disapprove or, if payment appears to the county executive to be just, lawful, and properly due and owing, approve the claim.

~~[(2)]~~(3) Upon receiving a notice of claim under Section 63G-7-401, the county clerk shall deliver the notice of claim to the county executive.

~~[(3)]~~(4) (a) The county executive shall forward all claims regarding liability or attorney fees to the county attorney, or, in a county that has a district attorney but not a county attorney, to the district attorney for the attorney's review and recommendation to the county executive regarding liability and payment.

(b) Except as provided in Section 17-50-405, the county executive shall forward all

SB0124S03 compared with SB0124S02

claims requesting payment for goods or services to the county auditor for the auditor's review and recommendation, subject to Subsection ~~(f7)8~~, to the county executive.

~~(4)~~1(5) Each claim for goods or services against a county shall:

(a) itemize the claim, giving applicable names, dates, and particular goods provided or services rendered;

(b) if the claim is for service of process, state the character of process served, upon whom served, the number of days engaged, and the number of miles traveled;

(c) be duly substantiated as to its correctness and as to the fact that it is justly due;

(d) if the claim is for materials furnished, state to whom the materials were furnished, by whom ordered, and the quantity and price agreed upon; and

(e) be presented to the county executive within a year after the last item of the account or credit accrued.

~~(5)~~1(6) If the county executive refuses to hear or consider a claim because it is not properly made out, the county executive shall cause notice of the refusal to be given to the claimant or the claimant's agent and shall allow a reasonable amount of time for the claim to be properly itemized and substantiated.

~~(6)~~1(7) Each county shall prepare and make available to a person submitting or intending to submit a claim under this part a written explanation, in simple and easy to understand language, of how to submit a claim to the county and of the county's process for receiving, reviewing, and deciding a claim.

~~(f7)8~~ Upon receiving a claim in accordance with Subsection ~~(f3)4~~(b), the county auditor shall:

(a) (i) investigate, examine, review, and inspect the claim; and

(ii) (A) recommend that the county executive approve or reject the claim; and

(B) endorse the recommendation;

(b) after completing the investigation, examination, and inspection, report the claim and the recommendation described in Subsection ~~(f7)8~~(a)(ii) to the county executive; and

(c) keep a complete record of the claim, the claim recommendation, the reasons for the recommendation, and the county executive's final action as described in Subsection ~~(f8)9~~.

~~(f8)9~~ After receiving the county or district attorney's recommendation in accordance with Subsection ~~(f3)4~~(a), or the county auditor's recommendation in accordance with

SB0124S03 compared with SB0124S02

Subsection (~~13~~4)(b), the county executive shall decide whether to approve or reject a claim.

(~~19~~10) (a) The county auditor shall pay, subject to Subsection (~~19~~10)(b), a claim approved by the county executive in accordance with Subsection (~~18~~9) by:

(i) a warrant drawn by the auditor on the county treasurer in favor of the person entitled to payment; or

(ii) a county check or other payment mechanism as may be adopted in accordance with Chapter 36, Uniform Fiscal Procedures Act for Counties.

(b) The county auditor may not pay a claim against the county unless:

(i) the auditor:

(A) receives from the county executive a certified list described in Subsection 17-20-1.7(4); and

(B) has complied with the recommendation and other requirements of Subsection (~~17~~8); and

(ii) the county executive has approved the claim in accordance with Subsection (~~18~~9).

[~~7~~] (~~10~~11) Nothing in this section may be construed to modify the requirements of Section 63G-7-401.

Section 33. Section 17-50-401.1 is enacted to read:

17-50-401.1. Review of claims by county executive -- Auditor review -- Attorney review -- Claim requirements -- Approval or disapproval of claim -- Written explanation of claim process.

(1) This section does not apply to a county of the first class.

(2) Subject to Subsection (4), each county executive shall review each claim against the county and disapprove or, if payment appears to the county executive to be just, lawful, and properly due and owing, approve the claim.

(3) Upon receiving a notice of claim under Section 63G-7-401, the county clerk shall deliver the notice of claim to the county executive.

(4) (a) The county executive shall forward all claims regarding liability to the county attorney, or, in a county that has a district attorney but not a county attorney, to the district attorney for the attorney's review and recommendation to the county executive regarding liability and payment.

(b) Except as provided in Section 17-50-405, the county executive shall forward all

SB0124S03 compared with SB0124S02

claims requesting payment for goods or services to the county auditor for the auditor's review and recommendation to the county executive.

(5) Each claim for goods or services against a county shall:

(a) itemize the claim, giving applicable names, dates, and particular goods provided or services rendered;

(b) if the claim is for service of process, state the character of process served, upon whom served, the number of days engaged, and the number of miles traveled;

(c) be duly substantiated as to its correctness and as to the fact that it is justly due;

(d) if the claim is for materials furnished, state to whom the materials were furnished, by whom ordered, and the quantity and price agreed upon; and

(e) be presented to the county executive within a year after the last item of the account or credit accrued.

(6) If the county executive refuses to hear or consider a claim because it is not properly made out, the county executive shall cause notice of the refusal to be given to the claimant or the claimant's agent and shall allow a reasonable amount of time for the claim to be properly itemized and substantiated.

(7) Each county shall prepare and make available to a person submitting or intending to submit a claim under this part a written explanation, in simple and easy to understand language, of how to submit a claim to the county and of the county's process for receiving, reviewing, and deciding a claim.

(8) Nothing in this section may be construed to modify the requirements of Section 63G-7-401.

Section 34. Section 17-52-101 is amended to read:

17-52-101. Definitions.

As used in this chapter:

(1) "Appointment council" means a group of persons consisting of:

(a) a resident of the county in which the optional plan is proposed, designated by a majority of all state senators and representatives whose districts include any part of the county in which the optional plan is proposed;

(b) a resident of the county in which the optional plan is proposed, designated by the county legislative body;

SB0124S03 compared with SB0124S02

(c) a resident of the county in which the optional plan is proposed, designated by the petition sponsors; and

(d) two other residents of the county in which the optional plan is proposed, designated by majority vote of the three other members of the appointment council.

(2) "Optional plan" means a plan establishing an alternate form of government for a county as provided in Section 17-52-401 or 17-52-401.1, as applicable.

(3) "Reasonable notice" means, at a minimum:

(a) publication:

(i) (A) in a newspaper of general circulation within the county at least once a week for at least two consecutive weeks ending no more than 10 and no fewer than three days before the event that is the subject of the notice; or

(B) if there is no newspaper of general circulation within the county, posting at least one notice per 1,000 population within the county, for at least a week ending no more than three days before the event that is the subject of the notice, at locations throughout the county that are most likely to give actual notice to county residents; and

(ii) in accordance with Section 45-1-101 for two weeks before the event that is the subject of the notice; and

(b) if the county has an Internet home page, posting an electronic notice on the Internet for at least seven days immediately before the event that is the subject of the notice.

(4) "Study committee" means a group of persons:

(a) appointed under Section 17-52-301; and

(b) charged with the duties provided in Section 17-52-303.

Section ~~{24}~~35. Section **17-52-401** is amended to read:

17-52-401. Contents of proposed optional plan.

(1) (a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section.

~~(1)~~(2) Each optional plan proposed under this chapter:

(a) shall propose the adoption of one of the forms of county government listed in Subsection 17-52-402(1)(a);

SB0124S03 compared with SB0124S02

(b) shall contain detailed provisions relating to the transition from the existing form of county government to the form proposed in the optional plan, including provisions relating to the:

(i) election or appointment of officers specified in the optional plan for the new form of county government;

(ii) retention, elimination, or combining of existing offices and, if an office is eliminated, the division or department of county government responsible for performing the duties of the eliminated office;

(iii) continuity of existing ordinances and regulations;

(iv) continuation of pending legislative, administrative, or judicial proceedings;

(v) making of interim and temporary appointments; and

(vi) preparation, approval, and adjustment of necessary budget appropriations;

(c) shall specify the date it is to become effective if adopted, which may not be earlier than the first day of January next following the election of officers under the new plan; and

(d) notwithstanding any other provision of this title and except with respect to an optional plan that proposes the adoption of the county commission or expanded county commission form of government, with respect to the county budget [~~(i) may provide that the county auditor's role is to be the budget officer, to project county revenues, and to prepare a tentative budget to present to the county executive; and (ii)~~] shall provide that the county executive's role is to prepare and present a proposed budget to the county legislative body, and the county legislative body's role is to adopt a final budget.

~~[(2)]~~ (3) Subject to Subsection ~~[(3)]~~ (4), an optional plan may include provisions that are considered necessary or advisable to the effective operation of the proposed optional plan.

~~[(3)]~~ (4) An optional plan may not include any provision that is inconsistent with or prohibited by the Utah Constitution or any statute.

~~[(4)]~~ (5) Each optional plan proposing to change the form of government to a form under Section 17-52-504 or 17-52-505 shall:

(a) provide for the same executive and legislative officers as are specified in the applicable section for the form of government being proposed by the optional plan;

(b) provide for the election of the county council;

(c) specify the number of county council members, which shall be an odd number from

SB0124S03 compared with SB0124S02

three to nine;

(d) specify whether the members of the county council are to be elected from districts, at large, or by a combination of at large and by district;

(e) specify county council members' qualifications and terms and whether the terms are to be staggered;

(f) contain procedures for filling vacancies on the county council, consistent with the provisions of Section 20A-1-508; and

(g) state the initial compensation, if any, of county council members and procedures for prescribing and changing compensation.

(5) Each optional plan proposing to change the form of government to the county commission form under Section 17-52-501 or the expanded county commission form under Section 17-52-502 shall specify:

(a) (i) for the county commission form of government, that the county commission shall have three members; or

(ii) for the expanded county commission form of government, whether the county commission shall have five or seven members;

(b) the terms of office for county commission members and whether the terms are to be staggered;

(c) whether members of the county commission are to be elected from districts, at large, or by a combination of at large and from districts; and

(d) if any members of the county commission are to be elected from districts, the district residency requirements for those commission members.

Section 36. Section 17-52-401.1 is enacted to read:

17-52-401.1. Contents of proposed optional plan.

(1) This section does not apply to a county of the first class.

(2) Each optional plan proposed under this chapter:

(a) shall propose the adoption of one of the forms of county government listed in

Subsection 17-52-402(1)(a):

(b) shall contain detailed provisions relating to the transition from the existing form of county government to the form proposed in the optional plan, including provisions relating to the:

SB0124S03 compared with SB0124S02

(i) election or appointment of officers specified in the optional plan for the new form of county government;

(ii) retention, elimination, or combining of existing offices and, if an office is eliminated, the division or department of county government responsible for performing the duties of the eliminated office;

(iii) continuity of existing ordinances and regulations;

(iv) continuation of pending legislative, administrative, or judicial proceedings;

(v) making of interim and temporary appointments; and

(vi) preparation, approval, and adjustment of necessary budget appropriations;

(c) shall specify the date it is to become effective if adopted, which may not be earlier than the first day of January next following the election of officers under the new plan; and

(d) notwithstanding any other provision of this title and except with respect to an optional plan that proposes the adoption of the county commission or expanded county commission form of government, with respect to the county budget:

(i) may provide that the county auditor's role is to be the budget officer, to project county revenues, and to prepare a tentative budget to present to the county executive; and

(ii) shall provide that the county executive's role is to prepare and present a proposed budget to the county legislative body, and the county legislative body's role is to adopt a final budget.

(3) Subject to Subsection (4), an optional plan may include provisions that are considered necessary or advisable to the effective operation of the proposed optional plan.

(4) An optional plan may not include any provision that is inconsistent with or prohibited by the Utah Constitution or any statute.

(5) Each optional plan proposing to change the form of government to a form under Section 17-52-504 or 17-52-505 shall:

(a) provide for the same executive and legislative officers as are specified in the applicable section for the form of government being proposed by the optional plan;

(b) provide for the election of the county council;

(c) specify the number of county council members, which shall be an odd number from three to nine;

(d) specify whether the members of the county council are to be elected from districts.

SB0124S03 compared with SB0124S02

at large, or by a combination of at large and by district:

(e) specify county council members' qualifications and terms and whether the terms are to be staggered;

(f) contain procedures for filling vacancies on the county council, consistent with the provisions of Section 20A-1-508; and

(g) state the initial compensation, if any, of county council members and procedures for prescribing and changing compensation.

(6) Each optional plan proposing to change the form of government to the county commission form under Section 17-52-501 or the expanded county commission form under Section 17-52-502 shall specify:

(a) (i) for the county commission form of government, that the county commission shall have three members; or

(ii) for the expanded county commission form of government, whether the county commission shall have five or seven members;

(b) the terms of office for county commission members and whether the terms are to be staggered;

(c) whether members of the county commission are to be elected from districts, at large, or by a combination of at large and from districts; and

(d) if any members of the county commission are to be elected from districts, the district residency requirements for those commission members.

Section 37. Section 17-52-403 is amended to read:

17-52-403. Adoption of optional plan -- Effect of adoption.

(1) If a proposed optional plan is approved at an election held under Section 17-52-206:

(a) the proposed optional plan becomes effective according to its terms and, subject to Subsection 17-52-401~~1(1)(e)~~(2)(c) or 17-52-401.1(2)(c), as applicable, at the time specified in it, is public record open to inspection by the public, and is judicially noticeable by all courts;

(b) the county clerk shall, within 10 days of the canvass of the election, file with the lieutenant governor a copy of the optional plan, certified by the clerk to be a true and correct copy;

(c) all public officers and employees shall cooperate fully in making the transition

SB0124S03 compared with SB0124S02

between forms of county government; and

(d) the county legislative body may enact and enforce necessary ordinances to bring about an orderly transition to the new form of government, including any transfer of power, records, documents, properties, assets, funds, liabilities, or personnel that are consistent with the approved optional plan and necessary or convenient to place it into full effect.

(2) Adoption of an optional plan changing only the form of county government without adopting one of the structural forms under Chapter 35b, Part 3, Structural Forms of County Government, does not alter or affect the boundaries, organization, powers, duties, or functions of any:

(a) school district;

(b) justice court;

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

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

(e) city or town; or

(f) entity created by an interlocal agreement under Title 11, Chapter 13, Interlocal Cooperation Act.

(3) After the adoption of an optional plan, the county remains vested with all powers and duties vested generally in counties by statute.

Section ~~25~~38. Section **17-53-212** is amended to read:

17-53-212. Examination and audit of accounts.

(1) A county legislative body may examine and audit the accounts of all officers having the care, management, collection, or disbursement of money belonging to the county or appropriated by law or otherwise for its use and benefit.

(2) Nothing in this section may be construed to affect a county auditor's authority under Chapter 19a, County Auditor.

Section ~~26~~39. Section **17-53-303** is amended to read:

17-53-303. Examination and audit of accounts.

(1) The county executive may examine and audit the accounts of all officers having the care, management, collection, or disbursement of money belonging to the county or appropriated by law or otherwise for its use and benefit.

SB0124S03 compared with SB0124S02

(2) Nothing in this section may be construed to affect a county auditor's authority under Chapter 19a, County Auditor.

Section ~~{27}~~40. Section **20A-7-101** is amended to read:

20A-7-101. Definitions.

As used in this chapter:

(1) "Budget officer" means:

(a) (i) for a county of the first class, the person designated as budget officer in Section [17-19-19~~;~~] ~~{17-9a-204;}~~ 17-19a-203; or

(ii) for a county not described in Subsection (1)(a)(i), a person designated as budget officer in Section 17-19-19;

(b) for a city, the person designated as budget officer in Subsection 10-6-106(5); or

(c) for a town, the town council.

(2) "Certified" means that the county clerk has acknowledged a signature as being the signature of a registered voter.

(3) "Circulation" means the process of submitting an initiative or referendum petition to legal voters for their signature.

(4) "Final fiscal impact statement" means a financial statement prepared after voters approve an initiative that contains the information required by Subsection 20A-7-202.5(2) or 20A-7-502.5(2).

(5) "Initial fiscal impact estimate" means a financial statement prepared according to the terms of Section 20A-7-202.5 or 20A-7-502.5 after the filing of an application for an initiative petition.

(6) "Initiative" means a new law proposed for adoption by the public as provided in this chapter.

(7) "Initiative packet" means a copy of the initiative petition, a copy of the proposed law, and the signature sheets, all of which have been bound together as a unit.

(8) "Legal signatures" means the number of signatures of legal voters that:

(a) meet the numerical requirements of this chapter; and

(b) have been certified and verified as provided in this chapter.

(9) "Legal voter" means a person who:

(a) is registered to vote; or

SB0124S03 compared with SB0124S02

(b) becomes registered to vote before the county clerk certifies the signatures on an initiative or referendum petition.

(10) "Local attorney" means the county attorney, city attorney, or town attorney in whose jurisdiction a local initiative or referendum petition is circulated.

(11) "Local clerk" means the county clerk, city recorder, or town clerk in whose jurisdiction a local initiative or referendum petition is circulated.

(12) (a) "Local law" includes an ordinance, resolution, master plan, and any comprehensive zoning regulation adopted by ordinance or resolution.

(b) "Local law" does not include an individual property zoning decision.

(13) "Local legislative body" means the legislative body of a county, city, or town.

(14) "Local obligation law" means a local law passed by the local legislative body regarding the issuance of a bond, note, lease, finance agreement, or other similar obligation.

(15) "Measure" means a proposed constitutional amendment, an initiative, or referendum.

(16) "Referendum" means a process by which a law passed by the Legislature or by a local legislative body is submitted or referred to the voters for their approval or rejection.

(17) "Referendum packet" means a copy of the referendum petition, a copy of the law being submitted or referred to the voters for their approval or rejection, and the signature sheets, all of which have been bound together as a unit.

(18) (a) "Signature" means a holographic signature.

(b) "Signature" does not mean an electronic signature.

(19) "Signature sheets" means sheets in the form required by this chapter that are used to collect signatures in support of an initiative or referendum.

(20) "Sponsors" means the legal voters who support the initiative or referendum and who sign the application for petition copies.

(21) "Sufficient" means that the signatures submitted in support of an initiative or referendum petition have been certified and verified as required by this chapter.

(22) "Verified" means acknowledged by the person circulating the petition as required in Sections 20A-7-205 and 20A-7-305.

Section ~~28~~. **Repealer.**

~~This bill repeals:~~

SB0124S03 compared with SB0124S02

- ~~Section 17-19-1, County auditor's powers and duties.~~
- ~~Section 17-19-3, Payments -- Notification.~~
- ~~Section 17-19-5, Numbering of payments -- Payments not presented for collection.~~
- ~~Section 17-19-6, Books to show receipts and disbursements.~~
- ~~Section 17-19-7, Current accounts with treasurer.~~
- ~~Section 17-19-8, Administration of oaths -- Subpoena power.~~
- ~~Section 17-19-9, Books open to inspection.~~
- ~~Section 17-19-12, Joint statement with treasurer.~~
- ~~Section 17-19-13, Seal.~~
- ~~Section 17-19-14, Duties -- Omnibus provision.~~
- ~~Section 17-19-19, Budget officer -- Departmental revenue and expenditure reports.~~
- ~~Section 17-19-28, Destruction of fee statements, warrants and claims filed for 10 years.~~

~~Section 17-19-29, Monthly report to state treasurer.~~

~~Section 29}41. Section 63I-2-217 is amended to read:~~

63I-2-217. Repeal dates -- Title 17.

(1) Subsection 17-8-7(2), the language that states "Sections 17-19-1 to 17-19-28 and" and ", as applicable," is repealed January 1, 2015.

(2) Title 17, Chapter 19, County Auditor, is repealed January 1, 2015.

(3) Subsection 17-24-1(4)(b), the language that states ", as applicable, Sections 17-19-1, 17-19-3, and 17-19-5 or" is repealed January 1, 2015.

(4) Subsection 17-24-4(2), the language that states ", as applicable, Subsection 17-19-3(3)(b) or" is repealed January 1, 2015.

(5) Subsection 17-27a-305(2) is repealed July 1, 2013.

(6) (a) Subsection 17-36-3(5)(a), the language that states "for a county of the second, third, fourth, fifth, or sixth class, the county auditor, county clerk, or county executive as provided in Subsection 17-19-19(1); or" is repealed January 1, 2015.

(b) Subsection 17-36-3(5)(b), the language that states "for a county of the first class," is repealed January 1, 2015.

(c) Subsection 17-36-3(7), the language that states "17-19-3," and ", or 17-24-1.1, as applicable" is repealed January 1, 2015.

SB0124S03 compared with SB0124S02

(7) Subsection 17-36-9(1)(a)(iii), the language that states "17-36-10.1, as applicable, or" is repealed January 1, 2015.

(8) Subsection 17-36-10(1), the language that states the following is repealed January 1, 2015:

"(1)(a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section."

(9) Section 17-36-10.1 is repealed January 1, 2015.

(10) Subsection 17-36-11(1), the language that states the following is repealed January 1, 2015:

"(1)(a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section."

(11) Section 17-36-11.1 is repealed January 1, 2015.

(12) Subsection 17-36-15(1), the language that states the following is repealed January 1, 2015:

"(1)(a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section."

(13) Section 17-36-15.1 is repealed January 1, 2015.

(14) Subsection 17-36-20(1), the language that states the following is repealed January 1, 2015:

"(1)(a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section."

(15) Section 17-36-20.1 is repealed January 1, 2015.

(16) Subsection 17-36-32(4), the language that states "or 17-36-20.1, as applicable,

SB0124S03 compared with SB0124S02

and" is repealed January 1, 2015.

(17) Subsection 17-36-43(1), the language that states the following is repealed January 1, 2015:

"(1)(a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section."

(18) Section 17-36-43.1 is repealed January 1, 2015.

(19) Section 17-36-44, the language that states "or 17-36-43.1, as applicable" is repealed January 1, 2015.

(20) Subsection 17-50-401(1), the language that states the following is repealed January 1, 2015:

"(1)(a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section."

(21) Section 17-50-401.1 is repealed January 1, 2015.

(22) Subsection 17-52-101(2), the language that states "or 17-52-401.1, as applicable" is repealed January 1, 2015.

(23) Subsection 17-52-401(1), the language that states the following is repealed January 1, 2015:

"(1)(a) On or before December 31, 2014, a county of the second, third, fourth, fifth, or sixth class is not subject to the provisions of this section; and

(b) on or after January 1, 2015, a county of the second, third, fourth, fifth, or sixth class is subject to the provisions of this section."

(24) Section 17-52-401.1 is repealed January 1, 2015.

(25) Subsection 17-52-403(1)(a), the language that states "or 17-52-401.1(2)(c), as applicable" is repealed January 1, 2015.

(26) On January 1, 2015, when making the changes in this section, the Office of Legislative Research and General Counsel shall:

(a) in addition to its authority under Subsection 36-12-12(3), make corrections

SB0124S03 compared with SB0124S02

necessary to ensure that sections and subsections identified in this section are complete sentences and accurately reflect the office's perception of the Legislature's intent; and

(b) identify the text of the affected sections and subsections based upon the section and subsection numbers used in this bill.

Section 42. Section **63I-2-220** is amended to read:

63I-2-220. Repeal dates, Title 20A.

(1) Section 20A-2-107.5 is repealed July 1, 2013.

(2) Section 20A-3-704 is repealed January 1, 2016.

(3) (a) Subsection 20A-7-101(1)(a)(i), the language that states "of the first class" and "or" is repealed January 1, 2015.

(b) Subsection 20A-7-101(1)(a)(ii), the language that states "for a county not described in Subsection (1)(a)(i), a person designated as budget officer in Section 17-19-19" is repealed January 1, 2015.

Section 43. Section **63I-2-277** is amended to read:

63I-2-277. Repeal dates, Title 77.

(1) Section 77-2a-3.1 is repealed June 30, 2008.

(2) Subsection 77-32-304.5(2)(d)(i), the language that states "or 17-50-401.1, as applicable" is repealed January 1, 2015.

Section 44. Section **77-32-304.5** is amended to read:

77-32-304.5. Reasonable compensation for defense counsel for indigents.

(1) This section does not apply to any attorney:

(a) under contract with the county or municipality for defense of an indigent person;

(b) in the legal defender organization, legal aid agency, law firm, or public defender association with which that attorney is professionally associated; or

(c) who is an employee of a county legal defender's office.

(2) (a) The county or municipality shall pay reasonable compensation to any attorney assigned by the court under Subsection 77-32-306 at the conclusion of the representation or any segment of the representation, as provided in Subsections (2)(b), (c), (d), and (e):

(i) before the district or justice courts, including interlocutory appeals; and

(ii) before the appellate court on a first appeal of right.

(b) The legislative body of each county and municipality shall establish and annually

SB0124S03 compared with SB0124S02

review guidelines for the rate of compensation, taking into account:

(i) the nature and complexity of the case;

(ii) the competency and years of experience in criminal defense of the assigned

attorney;

(iii) the adjusted net hourly rate incurred by the county or municipality for a prosecutor or public defender of equivalent experience and competency; and

(iv) the prevailing rates within the judicial district for comparable services.

(c) If the legislative body of a county or municipality does not establish the rate guidelines, the rate of compensation shall be determined by the trial judge or a judge other than the trial judge if requested by:

(i) the assigned attorney; or

(ii) the county or municipality.

(d) If the assigned attorney disagrees with the amount of compensation paid or contemplated for payment by the county or municipality, the assigned attorney shall nonetheless continue to represent the indigent defendant and may file a claim against:

(i) the county pursuant to Section 17-50-401 or 17-50-401.1, as applicable, in which event the period for a denial by the county shall be 20 days; or

(ii) the municipality pursuant to Title 10, Chapter 6, Uniform Fiscal Procedures Act for Utah Cities.

(e) In determining the reasonable compensation to be paid to defense counsel under Subsections (2)(c) and (d), the court shall consider the factors contained in Subsections (2)(b)(i) through (iv).

(f) The total compensation in a noncapital case may not, without prior court approval following a hearing, exceed:

(i) \$3,500 for each assigned attorney in a case in which one or more felonies is charged;

(ii) \$1,000 for each assigned attorney in a case in which only misdemeanors or lesser offenses are charged; or

(iii) \$2,500 for each assigned attorney in the representation of an indigent in an appellate court on a first appeal of right.

Section 45. Effective date.

SB0124S03 compared with SB0124S02

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

Section ~~{30}~~46. **Revisor instructions.**

The Legislature intends that the Office of Legislative Research and General Counsel, in preparing the Utah Code database for publication, replace the language in ~~{Section 17-19a-201}~~Subsection 63I-2-217(26)(b) from "~~{the effective date of }~~this bill" with the bill's ~~{actual effective date}~~designated chapter number in the Laws of Utah.