

**AMENDMENTS TO POWERS, FUNCTIONS, AND DUTIES  
OF OFFICE OF LEGISLATIVE FISCAL ANALYST**

2013 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Brad R. Wilson**

Senate Sponsor: Jerry W. Stevenson

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**LONG TITLE**

**General Description:**

This bill amends the powers, functions, and duties of the Office of Legislative Fiscal Analyst.

**Highlighted Provisions:**

This bill:

- ▶ authorizes the Office of Legislative Fiscal Analyst to:
  - develop a taxpayer receipt website that allows a taxpayer to view on the website an estimate of how the taxpayer's tax dollars are expended for government purposes; and
  - publish or provide other information on taxation and government expenditures that may be accessed by the public; and
- ▶ makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**36-12-13**, as last amended by Laws of Utah 2009, Chapter 183



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

Section 1. Section **36-12-13** is amended to read:

**36-12-13. Office of Legislative Fiscal Analyst established -- Powers, functions, and duties -- Qualifications.**

(1) There is established an Office of Legislative Fiscal Analyst as a permanent staff office for the Legislature.

(2) The powers, functions, and duties of the Office of Legislative Fiscal Analyst under the supervision of the fiscal analyst are:

(a) to analyze in detail the executive budget before the convening of each legislative session and make recommendations to the Legislature on each item or program appearing in the executive budget;

(b) to prepare cost estimates on all proposed bills that anticipate state government expenditures;

(c) to prepare cost estimates on all proposed bills that anticipate expenditures by county, municipal, local district, or special service district governments;

(d) to prepare cost estimates on all proposed bills that anticipate direct expenditures by any Utah resident, and the cost to the overall impacted Utah resident population;

(e) to prepare a review and analysis of revenue estimates for existing and proposed revenue acts;

(f) to report instances in which the administration may be failing to carry out the expressed intent of the Legislature;

(g) to direct attention to each new proposed service contained in the governor's budget;

(h) to direct attention to each budget item previously denied by the Legislature;

(i) to propose and analyze statutory changes for more effective operational economies or more effective administration;

(j) to prepare, after each session of the Legislature, a summary showing the effect of the final legislative program on the financial condition of the state;

(k) to conduct organizational and management improvement studies;

(l) to prepare and deliver upon request of any interim committee or the Legislative Management Committee, reports on the finances of the state and on anticipated or proposed

59 requests for appropriations;

60 (m) to recommend areas for research studies by the executive department or the interim  
61 committees;

62 (n) to assist in prescribing the format for the presentation of the governor's budget to  
63 facilitate program and in-depth review of state expenditures in accordance with Sections  
64 63J-1-701 and 63J-1-702;

65 (o) to recommend to the appropriations subcommittees the agencies or programs for  
66 which an in-depth budget review should be requested, and to recommend to the Legislative  
67 Management Committee the priority in which the request should be made;

68 (p) to appoint and develop a professional staff within budget limitations; ~~and~~

69 (q) to prepare and submit the annual budget request for the office[-];

70 (r) to develop a taxpayer receipt:

71 (i) available to taxpayers through a website; and

72 (ii) that allows a taxpayer to view on the website an estimate of how the taxpayer's tax  
73 dollars are expended for government purposes; and

74 (s) to publish or provide other information on taxation and government expenditures  
75 that may be accessed by the public.

76 (3) (a) In accordance with Subsection (3)(b) and subject to Subsection (3)(c), the  
77 Office of Legislative Fiscal Analyst shall submit an annual report to the Executive  
78 Appropriations Committee of the Legislature, at the committee's November meeting, on funds  
79 expended by the state during the preceding state fiscal year to provide financial assistance or  
80 services to low-income individuals and families.

81 (b) The report described in Subsection (3)(a) shall:

82 (i) separate the funds expended into categories by program, service, or population  
83 served;

84 (ii) indicate whether the expended funds described in Subsection (3)(a) are state or  
85 federal funds; and

86 (iii) include a total of all state funds and federal funds expended by the state in the  
87 preceding fiscal year to provide financial assistance or services to low-income individuals and  
88 families.

89 (c) If the Executive Appropriations Committee of the Legislature does not meet in

90 November, the Office of Legislative Fiscal Analyst shall submit the report described in  
91 Subsection (3)(a) at the committee's next meeting.

92 (4) The legislative fiscal analyst shall have a master's degree in public administration,  
93 political science, economics, accounting, or the equivalent in academic or practical experience.

94 (5) In carrying out the duties provided for in this section, the legislative fiscal analyst  
95 may obtain access to all records, documents, and reports necessary to the scope of the  
96 legislative fiscal analyst's duties according to the procedures contained in Title 36, Chapter 14,  
97 Legislative Subpoena Powers.

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**Legislative Review Note**  
as of 2-8-13 4:39 PM

**Office of Legislative Research and General Counsel**