

245 (12) In accordance with federal requirements and in accordance with Title 63G,  
 246 Chapter 3, Utah Administrative Rulemaking Act, the department shall make rules to prevent  
 247 individuals from accessing assistance in a manner prohibited by Subsections (10) and (11),  
 248 which rules may include enforcement provisions that impose sanctions that temporarily or  
 249 permanently disqualify an individual from receiving assistance.

250 Section 4. Section **35A-11-203** is amended to read:

251 **35A-11-203. Annual report.**

252 (1) The commission shall annually prepare and publish a report directed to the:

253 (a) governor;

254 (b) Education Interim Committee;

255 (c) Economic Development and Workforce Services Interim Committee;

256 [~~(d) Executive Appropriations Committee;~~]

257 [(~~e~~)] (d) Legislative Management Committee;

258 [(~~f~~)] (e) Business, Economic Development, and Labor Appropriations Subcommittee;

259 and

260 [(~~g~~)] (f) State Council on Workforce Services.

261 (2) The report described in Subsection (1) shall:

262 (a) describe how the commission fulfilled its statutory purposes and duties during the  
 263 year; and

264 (b) contain recommendations on how the state should act to address issues relating to  
 265 women in the economy.

266 Section 5. Section **59-7-701** is amended to read:

267 **59-7-701. Taxation of S corporations -- Revenue and Taxation Interim**  
 268 **Committee study.**

269 (1) Except as provided in Section 59-7-102 and subject to the other provisions of this  
 270 part, ~~H~~→ [f] **beginning on July 1, 1994, and ending on the last day of the taxable year**  
 270a **that begins on**

271 **or after January 1, 2012, but begins on or before December 31, 2012, [H] ←H** an

271a S corporation is

272 subject to taxation in the same manner as that S corporation is taxed under Subchapter S - Tax  
 273 Treatment of S Corporations and Their Shareholders, Sec. 1361 et seq., Internal Revenue Code.

274 (2) An S corporation is taxed at the tax rate provided in Section 59-7-104.

275 (3) The business income and nonbusiness income of an S corporation is subject to Part

276 3, Allocation and Apportionment of Income - Utah UDITPA Provisions.

277 (4) An S corporation having income derived from or connected with Utah sources shall  
278 make a return in accordance with Section 59-10-507.

279 (5) An S corporation shall make payments of estimated tax as required by Section  
280 59-7-504.

281 (6) An S corporation is subject to Chapter 10, Part 14, Pass-Through Entities and  
282 Pass-Through Entity Taxpayers Act.

283 (7) A pass-through entity taxpayer as defined in Section 59-10-1402 of an S  
284 corporation is subject to Chapter 10, Part 14, Pass-Through Entities and Pass-Through Entity  
285 Taxpayers Act.

286 (8) Provisions under this chapter governing the following apply to an S corporation:

287 (a) an assessment;

288 (b) a penalty;

289 (c) a refund; or

290 (d) a record required for an S corporation.

291 ~~H→ [(9) [(a)] During the 2011 interim, the Revenue and Taxation Interim Committee shall  
292 study the fiscal impacts of:~~

293 ~~—— [(i) (a) the enactment of Laws of Utah 2009, Chapter 312; and~~

294 ~~—— [(ii) (b) the taxation of S corporations under this part.] ←H~~

295 ~~[(b) On or before November 30, 2011, the Revenue and Taxation Interim Committee  
296 shall report its findings and recommendations on the study to the Executive Appropriations  
297 Committee.]~~

298 Section 6. Section **63A-13-204** is amended to read:

299 **63A-13-204. Selection and review of claims.**

300 (1) (a) The office shall periodically select and review a representative sample of claims  
301 submitted for reimbursement under the state Medicaid program to determine whether fraud,  
302 waste, or abuse occurred.

303 (b) The office shall limit its review for waste and abuse under Subsection (1)(a) to 36  
304 months prior to the date of the inception of the investigation or 72 months if there is a credible  
305 allegation of fraud. In the event the office or the fraud unit determines that there is fraud as  
306 defined in Section 63A-13-102, then the statute of limitations defined in Subsection