

57 (ii) primarily furthers a personal interest of an officer or employee of a political  
 58 subdivision or the family, a friend, or an associate of an officer or employee of a political  
 59 subdivision; and

60 (iii) would constitute taxable income under federal law.

61 (b) "Personal use expenditure" does not include:

62 (i) a de minimis or incidental expenditure; ~~§~~ ~~→~~ [or]

63 (ii) a monthly vehicle allowance; or ~~§~~

63a ~~§~~ ~~→~~ [(ii)] (iii) ~~§~~ a ~~§~~ ~~→~~ [state] government ~~§~~ vehicle ~~§~~ ~~→~~ [or a monthly stipend for a  
 63b vehicle] ~~§~~ that an officer or employee uses to

64 travel to and from the officer or employee's official duties, including ~~§~~ ~~→~~ [a minimal] an ~~§~~  
 64a allowance for ~~§~~ ~~→~~ [a

65 detour] personal use ~~§~~ as provided by ~~§~~ ~~→~~ a written policy of ~~§~~ the political subdivision.

66 (4) "Political subdivision" means any county, city, town, school district, community  
 67 reinvestment agency, special improvement or taxing district, local district, special service  
 68 district, entity created by an interlocal agreement adopted under Title 11, Chapter 13, Interlocal  
 69 Cooperation Act, or other governmental subdivision or public corporation.

70 (5) "Public funds" means the same as that term is defined in Section [51-7-3](#).

71 Section 3. Section 11-55-103 is enacted to read:

72 **11-55-103. Personal use expenditures prohibited.**

73 (1) An officer or employee of a political subdivision may not:

74 (a) use public funds for a personal use expenditure; or

75 (b) incur indebtedness or liability on behalf of, or payable by, a political subdivision  
 76 for a personal use expenditure.

77 (2) If a political subdivision determines that a political subdivision officer or employee  
 78 has ~~§~~ ~~→~~ intentionally ~~§~~ made a personal use expenditure in violation of Subsection (1), the  
 78a political subdivision

79 shall:

80 (a) require the political subdivision officer or employee to deposit the amount of the  
 81 personal use expenditure into the fund or account from which:

82 (i) the personal use expenditure was disbursed; or

83 (ii) payment for the indebtedness or liability for a personal use expenditure was  
 84 disbursed;

85 (b) require the political subdivision officer or employee to remit an administrative  
 86 penalty in an amount equal to 50% of the personal use expenditure to the political subdivision;

87 and

88 (c) deposit the money received under Subsection (2)(b) into the operating fund of the  
 89 political subdivision.

90 (3) (a) Any officer or employee of a political subdivision who has been found by the  
 91 political subdivision to have made a personal use expenditure in violation of Subsection (1)  
 92 may appeal the finding of the political subdivision.

93 (b) The political subdivision shall establish an appeal process for an appeal made under  
 94 Subsection (3)(a).

95 (4) (a) Subject to Subsection (4)(b), a political subdivision may withhold all or a  
 96 portion of the wages of an officer or employee of the political subdivision who has violated  
 97 Subsection (1) until the requirements of Subsection (2) have been met.

98 (b) If the officer or employee has requested an appeal under Subsection (3), the  
 99 political subdivision may only withhold the wages of the officer or employee after the appeal  
 100 process has confirmed that the officer or employee violated Subsection (1).

101 Section 4. Section **11-55-104** is enacted to read:

102 **11-55-104. Relation to other actions -- Prohibition on disbursing funds and**  
 103 **accessing accounts.**

104 (1) Nothing in this chapter ~~§~~ :

104a (a) ~~§~~ immunizes a political subdivision officer or employee from  
 105 or precludes any criminal prosecution or civil or employment action for an unlawful personal  
 106 use expenditure ~~§~~ [ ] ; or

106a (b) **limits or supersedes the authority of a political subdivision to set compensation in**  
 106b **accordance with Section 10-3-818. ~~§~~**

107 (2) A political subdivision officer or employee who has been convicted of misusing  
 108 public money under Section [76-8-402](#) may not disburse public funds or access public accounts.

109 Section 5. Section **53B-7-106** is enacted to read:

110 **53B-7-106. Personal use expenditures for officers and employees of institutions of**  
 111 **higher education.**

112 (1) As used in this section:

113 (a) "Employee" means a person who is not an elected or appointed officer and who is  
 114 employed on a full- or part-time basis by an institution of higher education.

115 (b) "Institution of higher education" means an institution that is part of the state system  
 116 of higher education as described in Section [53B-1-102](#).

117 (c) "Officer" means a person who is elected or appointed to an office or position within  
 118 an institution of higher education.

119 (d) (i) "Personal use expenditure" means an expenditure made without the authority of  
 120 law that:

121 (A) is not directly related to the performance of an activity as an officer or employee of  
 122 an institution of higher education;

123 (B) primarily furthers a personal interest of an officer or employee of an institution of  
 124 higher education or the family, a friend, or an associate of an officer or employee of an  
 125 institution of higher education; and

126 (C) would constitute taxable income under federal law.

127 (ii) "Personal use expenditure" does not include:

128 (A) a de minimis or incidental expenditure; or

129 (B) a state vehicle or a monthly stipend for a vehicle that an officer or employee uses to  
 130 travel to and from the officer or employee's official duties, including a minimal allowance for a  
 131 detour as provided by the institution of higher education.

132 (e) "Public funds" means the same as that term is defined in Section 51-7-3.

133 (2) An officer or employee of an institution of higher education may not:

134 (a) use public funds for a personal use expenditure; or

135 (b) incur indebtedness or liability on behalf of, or payable by, an institution of higher  
 136 education for a personal use expenditure.

137 (3) If the institution of higher education determines that an officer or employee of an  
 138 institution of higher education has ~~§~~→ intentionally ←~~§~~ made a personal use expenditure in  
 138a violation of Subsection

139 (2), the institution of higher education shall:

140 (a) require the officer or employee to deposit the amount of the personal use  
 141 expenditure into the fund or account from which:

142 (i) the personal use expenditure was disbursed; or

143 (ii) payment for the indebtedness or liability for a personal use expenditure was  
 144 disbursed;

145 (b) require the officer or employee to remit an administrative penalty in an amount  
 146 equal to 50% of the personal use expenditure to the institution of higher education; and

147 (c) deposit the money received under Subsection (3)(b) into the operating fund of the  
 148 institution of higher education.

149 (4) (a) Any officer or employee of an institution of higher education who has been

181 (v) the Utah Science Technology and Research Governing Authority created under  
182 Section 63M-2-301.

183 (c) "Officer" means a person who is elected or appointed to an office or position within  
184 a governmental entity.

185 (d) (i) "Personal use expenditure" means an expenditure made without the authority of  
186 law that:

187 (A) is not directly related to the performance of an activity as a state officer or  
188 employee;

189 (B) primarily furthers a personal interest of a state officer or employee or a state  
190 officer's or employee's family, friend, or associate; and

191 (C) would constitute taxable income under federal law.

192 (ii) "Personal use expenditure" does not include:

193 (A) a de minimis or incidental expenditure; or

194 (B) a state vehicle or a monthly stipend for a vehicle that an officer or employee uses to  
195 travel to and from the officer or employee's official duties, including a minimal allowance for a  
196 detour as provided by the state.

197 (e) "Public funds" means the same as that term is defined in Section 51-7-3.

198 (2) A state officer or employee may not:

199 (a) use public funds for a personal use expenditure; or

200 (b) incur indebtedness or liability on behalf of, or payable by, a governmental entity for  
201 a personal use expenditure.

202 (3) If the Division of Finance or the responsible governmental entity determines that a  
203 state officer or employee has ~~§~~→ intentionally ←~~§~~ made a personal use expenditure in violation of  
203a Subsection (2),

204 the governmental entity shall:

205 (a) require the state officer or employee to deposit the amount of the personal use  
206 expenditure into the fund or account from which:

207 (i) the personal use expenditure was disbursed; or

208 (ii) payment for the indebtedness or liability for a personal use expenditure was  
209 disbursed;

210 (b) require the state officer or employee to remit an administrative penalty in an  
211 amount equal to 50% of the personal use expenditure to the Division of Finance; and