

28 **36-12-13. Office of the Legislative Fiscal Analyst established -- Powers, functions,**
29 **and duties -- Qualifications.**

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

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

34 (a) (i) to estimate general revenue collections, including comparisons of:

35 (A) current estimates for each major tax type to long-term trends for that tax type; and

36 (B) current estimates for federal fund receipts to long-term federal fund trends; and

37 (ii) to report the analysis required under Subsection (2)(a)(i) to the Legislature's

38 Executive Appropriations Committee before each annual general session of the Legislature;

39 ~~[(a)]~~ (b) to analyze in detail the state budget before the convening of each legislative
40 session and make recommendations to the Legislature on each item or program appearing in
41 the budget, including:

42 (i) funding for and performance of programs, acquisitions, and services currently
43 undertaken by state government to determine whether each department, agency, institution, or
44 program should:

45 (A) continue at its current level of expenditure;

46 (B) continue at a different level of expenditure; or

47 (C) be terminated; and

48 (ii) increases or decreases to spending authority and other resource allocations for the
49 current and future fiscal years;

50 ~~[(b) to prepare cost estimates on all proposed bills that anticipate state government~~
51 ~~expenditures;]~~

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

54 ~~[(d) to prepare cost estimates on all proposed bills that anticipate direct expenditures by~~
55 ~~any Utah resident or business, and the cost to the overall impacted Utah resident or business~~
56 ~~population;]~~

57 (c) to prepare on all proposed bills fiscal estimates that reflect:

58 (i) potential state government revenue impacts;

- 59 (ii) anticipated state government expenditure changes;
60 (iii) anticipated expenditure changes for county, municipal, local district, or special
61 service district governments; and
62 (iv) anticipated direct expenditure by Utah residents and businesses, including the unit
63 cost, number of units, and total cost to all impacted residents and businesses;
64 ~~[(e)]~~ (d) to indicate whether each proposed bill will impact the regulatory burden for
65 Utah residents or businesses, and if so:
66 (i) whether the impact increases or decreases the regulatory burden; and
67 (ii) whether the change in burden is high, medium, or low;
68 ~~[(f) to prepare a review and analysis of revenue estimates for existing and proposed~~
69 ~~revenue acts, which shall include a comparison of:]~~
70 ~~[(i) current estimates to 15-year trends by tax type; and]~~
71 ~~[(ii) current federal fund receipt estimates to 15-year trends;]~~
72 (e) beginning in 2017 and repeating every three years after 2017, to prepare the
73 following cycle of analyses of long-term fiscal sustainability:
74 (i) in year one, the joint revenue volatility report required under Section [63J-1-205](#);
75 (ii) in year two, a long-term budget for programs appropriated from major funds and
76 tax types; and
77 (iii) in year three, a budget stress test comparing estimated future revenue to and
78 expenditure from major funds and tax types under various potential economic conditions;
79 ~~[(g)]~~ (f) to report instances in which the administration may be failing to carry out the
80 expressed intent of the Legislature;
81 ~~[(h)]~~ (g) to propose and analyze statutory changes for more effective operational
82 economies or more effective administration;
83 ~~[(i)]~~ (h) to prepare, before each annual general session of the Legislature, a summary
84 showing the current status of the following as compared to the past nine fiscal years:
85 (i) debt;
86 (ii) long-term liabilities;
87 (iii) contingent liabilities;
88 (iv) General Fund borrowing;
89 (v) reserves;

90 (vi) fund and nonlapsing balances; and
91 (vii) cash funded capital investments;
92 ~~[(j)]~~ (i) to make recommendations for addressing the items described in Subsection
93 (2)(h) in the upcoming annual general session of the Legislature;
94 ~~[(k)]~~ (j) to prepare, after each session of the Legislature, a summary showing the effect
95 of the final legislative program on the financial condition of the state;
96 ~~[(h)]~~ (k) to conduct organizational and management improvement studies;
97 ~~[(m)]~~ (l) to prepare and deliver upon request of any interim committee or the
98 Legislative Management Committee, reports on the finances of the state and on anticipated or
99 proposed requests for appropriations;
100 ~~[(n)]~~ (m) to recommend areas for research studies by the executive department or the
101 interim committees;
102 ~~[(o)]~~ (n) to appoint and develop a professional staff within budget limitations;
103 ~~[(p)]~~ (o) to prepare and submit the annual budget request for the office;
104 ~~[(q)]~~ (p) to develop a taxpayer receipt:
105 (i) available to taxpayers through a website; and
106 (ii) that allows a taxpayer to view on the website an estimate of how the taxpayer's tax
107 dollars are expended for government purposes; and
108 ~~[(r)]~~ (q) to publish or provide other information on taxation and government
109 expenditures that may be accessed by the public.
110 ~~[(3) The Office of the Legislative Fiscal Analyst shall report the review and analysis~~
111 ~~required under Subsection (2)(f) to the Executive Appropriations Committee of the Legislature~~
112 ~~before each upcoming annual general session of the Legislature.]~~
113 ~~[(4)]~~ (3) The legislative fiscal analyst shall have a master's degree in public
114 administration, political science, economics, accounting, or the equivalent in academic or
115 practical experience.
116 ~~[(5)]~~ (4) In carrying out the duties provided for in this section, the legislative fiscal
117 analyst may obtain access to all records, documents, and reports necessary to the scope of the
118 legislative fiscal analyst's duties according to the procedures contained in Title 36, Chapter 14,
119 Legislative Subpoena Powers.

Legislative Review Note
Office of Legislative Research and General Counsel