

Representative James A. Dunnigan proposes the following substitute bill:

RETIREMENT SYSTEM AMENDMENTS

2022 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: James A. Dunnigan

Senate Sponsor: Lincoln Fillmore

LONG TITLE

General Description:

This bill amends provisions relating to the Utah Retirement System.

Highlighted Provisions:

This bill:

- ▶ permits a public employees' association to withdraw from the Utah Retirement System;
- ▶ describes the options and procedures for withdrawing from the Utah Retirement System;
- ▶ exempts a withdrawing public employees' association from Public Finance Website disclosure requirements; and
- ▶ modifies the definition of a URS-participating employer in relation to the Utah Public Finance Website.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Utah Code Sections Affected:

AMENDS:



26 [49-12-203](#), as last amended by Laws of Utah 2021, Chapters 193 and 382
 27 [49-13-203](#), as last amended by Laws of Utah 2021, Chapters 64 and 193
 28 [49-22-203](#), as last amended by Laws of Utah 2021, Chapter 193
 29 [67-3-12](#), as last amended by Laws of Utah 2021, Chapter 398 and renumbered and
 30 amended by Laws of Utah 2021, Chapter 84 and last amended by Coordination
 31 Clause, Laws of Utah 2021, Chapter 398

32 ENACTS:

33 [49-11-626](#), Utah Code Annotated 1953



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

36 Section 1. Section [49-11-626](#) is enacted to read:

37 **[49-11-626](#). Withdrawing entity -- Participation election date -- Withdrawal costs**
 38 **-- Rulemaking.**

39 (1) As used in this section, "withdrawing entity" means an entity that:

40 (a) participates in a system or plan under this title before January 1, 2022; and

41 (b) ~~is~~ ~~is~~ ~~is~~ a public employees' association ~~is~~ ~~is~~ ~~is~~ ; or

41a **(ii) is an insurer that is subject to the disclosure requirements of Section 31A-4-113. ~~is~~**

42 (2) Notwithstanding any other provision of this title, a withdrawing entity may provide
 43 for the participation of the withdrawing entity's employees with that system or plan as follows:

44 (a) the withdrawing entity shall determine a date that is no later than July 1, 2024, on
 45 which the withdrawing entity shall make an election and complete withdrawal under
 46 Subsection (3);

47 (b) the withdrawing entity shall provide to the office notice of the withdrawing entity's
 48 intent to enter into an agreement described in Subsection (2)(c);

49 (c) the withdrawing entity and the office may enter into an intent to withdraw
 50 agreement to document a good faith arrangement to complete a withdrawal under this section;
 51 and

52 (d) subject to Subsection (6), the withdrawing entity shall pay to the office any
 53 reasonable actuarial and administrative costs determined by the office to have arisen out of an
 54 election made under this section.

55 (3) The withdrawing entity may elect to:

56 (a) (i) continue the withdrawing entity's participation for all current employees of the

57 withdrawing entity, who are covered by a system or plan on the date set under Subsection
58 (2)(a); and

59 (ii) withdraw from participation in all systems and plans for all persons initially
60 entering employment with the withdrawing entity, beginning on the date set under Subsection
61 (2)(a); or

62 (b) withdraw from participation in all systems or plans for all current and future
63 employees of the withdrawing entity, beginning on the date set under Subsection (2)(a).

64 (4) (a) An election made under Subsection (3):

65 (i) shall be made on or before the date specified under Subsection (2)(a);

66 (ii) shall be documented by a resolution adopted by the governing body of the
67 withdrawing entity;

68 (iii) remains in effect unless and until the withdrawing entity again becomes a
69 participating employer with the office in accordance with Subsection (5); and

70 (iv) applies to the withdrawing entity as the employer and to all employees of the
71 withdrawing entity.

72 (b) Notwithstanding an election made under Subsection (3), any eligibility for service
73 credit earned by an employee under this title before the date specified under Subsection (2)(a)
74 is not affected by this section.

75 (c) Notwithstanding any other provision of this title, a withdrawing entity that makes
76 an election under Subsection (3) may provide or participate in any type of public or private
77 retirement for the withdrawing entity's employees after the withdrawal.

78 (5) After the withdrawal and subject to the laws and rules governing participating
79 employer admission, the withdrawing entity may elect, by resolution of the withdrawing
80 entity's governing body, to resume participation with the office and apply for admission as a
81 participating employer in a system or plan under this title.

82 (6) Before a withdrawing entity may withdraw under this section, the withdrawing
83 entity and the office shall enter into an agreement on:

84 (a) the costs described under Subsection (2)(d); and

85 (b) arrangements for the payment of the costs described under Subsection (2)(d).

86 Section 2. Section **49-12-203** is amended to read:

87 **49-12-203. Exclusions from membership in system.**

- 88 (1) The following employees are not eligible for service credit in this system:
- 89 (a) subject to the requirements of Subsection (2), an employee whose employment
90 status is temporary in nature due to the nature or the type of work to be performed;
- 91 (b) except as provided under Subsection (3)(a), an employee of an institution of higher
92 education who participates in a retirement system with a public or private retirement system,
93 organization, or company designated by the Utah Board of Higher Education, or the technical
94 college board of trustees for an employee of each technical college, during any period in which
95 required contributions based on compensation have been paid on behalf of the employee by the
96 employer;
- 97 (c) an employee serving as an exchange employee from outside the state for an
98 employer who has not elected to make all of the employer's exchange employees eligible for
99 service credit in this system;
- 100 (d) an executive department head of the state, a member of the State Tax Commission,
101 the Public Service Commission, and a member of a full-time or part-time board or commission
102 who files a formal request for exemption;
- 103 (e) an employee of the Department of Workforce Services who is covered under
104 another retirement system allowed under Title 35A, Chapter 4, Employment Security Act;
- 105 (f) an employee who is employed on or after July 1, 2009, with an employer that has
106 elected, prior to July 1, 2009, to be excluded from participation in this system under Subsection
107 [49-12-202\(2\)\(c\)](#);
- 108 (g) an employee who is employed on or after July 1, 2014, with an employer that has
109 elected, prior to July 1, 2014, to be excluded from participation in this system under Subsection
110 [49-12-202\(2\)\(d\)](#);
- 111 (h) an employee who is employed with a withdrawing entity that has elected under
112 Section [49-11-623](#), prior to January 1, 2017, to exclude:
- 113 (i) new employees from participation in this system under Subsection [49-11-623\(3\)\(a\)](#);
114 or
- 115 (ii) all employees from participation in this system under Subsection [49-11-623\(3\)\(b\)](#);
- 116 (i) an employee described in Subsection (1)(i)(i) or (ii) who is employed with a
117 withdrawing entity that has elected under Section [49-11-624](#), before January 1, 2018, to
118 exclude:

119 (i) new employees from participation in this system under Subsection 49-11-624(3)(a);

120 or

121 (ii) all employees from participation in this system under Subsection 49-11-624(3)(b);

122 [~~or~~]

123 (j) an employee who is employed with a withdrawing entity that has elected under
124 Section 49-11-625, before July 1, 2022, to exclude all employees from participation in this
125 system[~~;~~]; or

126 (k) an employee who is employed with a withdrawing entity that, before July 1, 2024,
127 elects under Section 49-11-626 to exclude:

128 (i) new employees from participation in this system under Subsection 49-11-626(3)(a);

129 or

130 (ii) all employees from participation in this system under Subsection 49-11-626(3)(b).

131 (2) If an employee whose status is temporary in nature due to the nature of type of
132 work to be performed:

133 (a) is employed for a term that exceeds six months and the employee otherwise
134 qualifies for service credit in this system, the participating employer shall report and certify to
135 the office that the employee is a regular full-time employee effective the beginning of the
136 seventh month of employment; or

137 (b) was previously terminated prior to being eligible for service credit in this system
138 and is reemployed within three months of termination by the same participating employer, the
139 participating employer shall report and certify that the member is a regular full-time employee
140 when the total of the periods of employment equals six months and the employee otherwise
141 qualifies for service credits in this system.

142 (3) (a) Upon cessation of the participating employer contributions, an employee under
143 Subsection (1)(b) is eligible for service credit in this system.

144 (b) Notwithstanding the provisions of Subsection (1)(f), any eligibility for service
145 credit earned by an employee under this chapter before July 1, 2009 is not affected under
146 Subsection (1)(f).

147 (c) Notwithstanding the provisions of Subsection (1)(g), any eligibility for service
148 credit earned by an employee under this chapter before July 1, 2014, is not affected under
149 Subsection (1)(g).

- 150 (4) Upon filing a written request for exemption with the office, the following
151 employees shall be exempt from coverage under this system:
- 152 (a) a full-time student or the spouse of a full-time student and individuals employed in
153 a trainee relationship;
 - 154 (b) an elected official;
 - 155 (c) an executive department head of the state, a member of the State Tax Commission,
156 a member of the Public Service Commission, and a member of a full-time or part-time board or
157 commission;
 - 158 (d) an employee of the Governor's Office of Planning and Budget;
 - 159 (e) an employee of the Governor's Office of Economic Opportunity;
 - 160 (f) an employee of the Commission on Criminal and Juvenile Justice;
 - 161 (g) an employee of the Governor's Office;
 - 162 (h) an employee of the Public Lands Policy Coordinating Office, created in Section
163 [63L-11-201](#);
 - 164 (i) an employee of the State Auditor's Office;
 - 165 (j) an employee of the State Treasurer's Office;
 - 166 (k) any other member who is permitted to make an election under Section [49-11-406](#);
 - 167 (l) a person appointed as a city manager or chief city administrator or another person
168 employed by a municipality, county, or other political subdivision, who is an at-will employee;
 - 169 (m) an employee of an interlocal cooperative agency created under Title 11, Chapter
170 13, Interlocal Cooperation Act, who is engaged in a specialized trade customarily provided
171 through membership in a labor organization that provides retirement benefits to the
172 organization's members; and
 - 173 (n) an employee serving as an exchange employee from outside the state for an
174 employer who has elected to make all of the employer's exchange employees eligible for
175 service credit in this system.
- 176 (5) (a) Each participating employer shall prepare and maintain a list designating those
177 positions eligible for exemption under Subsection (4).
- 178 (b) An employee may not be exempted unless the employee is employed in an
179 exempted position designated by the participating employer.
- 180 (6) (a) In accordance with this section, Section [49-13-203](#), and Section [49-22-205](#), a

181 municipality, county, or political subdivision may not exempt a total of more than 50 positions
182 or a number equal to 10% of the eligible employees of the municipality, county, or political
183 subdivision, whichever is less.

184 (b) A municipality, county, or political subdivision may exempt at least one regular
185 full-time employee.

186 (7) Each participating employer shall:

187 (a) maintain a list of employee exemptions; and

188 (b) update the employee exemptions in the event of any change.

189 (8) The office may make rules to implement this section.

190 (9) An employee's exclusion, exemption, participation, or election described in this
191 section:

192 (a) shall be made in accordance with this section; and

193 (b) is subject to requirements under federal law and rules made by the board.

194 Section 3. Section **49-13-203** is amended to read:

195 **49-13-203. Exclusions from membership in system.**

196 (1) The following employees are not eligible for service credit in this system:

197 (a) subject to the requirements of Subsection (2), an employee whose employment
198 status is temporary in nature due to the nature or the type of work to be performed;

199 (b) except as provided under Subsection (3)(a), an employee of an institution of higher
200 education who participates in a retirement system with a public or private retirement system,
201 organization, or company designated by the Utah Board of Higher Education, or the technical
202 college board of trustees for an employee of each technical college, during any period in which
203 required contributions based on compensation have been paid on behalf of the employee by the
204 employer;

205 (c) an employee serving as an exchange employee from outside the state for an
206 employer who has not elected to make all of the employer's exchange employees eligible for
207 service credit in this system;

208 (d) an executive department head of the state or a legislative director, senior executive
209 employed by the governor's office, a member of the State Tax Commission, a member of the
210 Public Service Commission, and a member of a full-time or part-time board or commission
211 who files a formal request for exemption;

212 (e) an employee of the Department of Workforce Services who is covered under
213 another retirement system allowed under Title 35A, Chapter 4, Employment Security Act;

214 (f) an employee who is employed with an employer that has elected to be excluded
215 from participation in this system under Subsection 49-13-202(5), effective on or after the date
216 of the employer's election under Subsection 49-13-202(5);

217 (g) an employee who is employed with a withdrawing entity that has elected under
218 Section 49-11-623, prior to January 1, 2017, to exclude:

219 (i) new employees from participation in this system under Subsection 49-11-623(3)(a);

220 or

221 (ii) all employees from participation in this system under Subsection 49-11-623(3)(b);

222 (h) an employee described in Subsection (1)(h)(i) or (ii) who is employed with a
223 withdrawing entity that has elected under Section 49-11-624, before January 1, 2018, to
224 exclude:

225 (i) new employees from participation in this system under Subsection 49-11-624(3)(a);

226 or

227 (ii) all employees from participation in this system under Subsection 49-11-624(3)(b);

228 [~~or~~]

229 (i) an employee who is employed with a withdrawing entity that has elected under
230 Section 49-11-625, before July 1, 2022, to exclude all employees from participation in this
231 system[~~;~~]; or

232 (j) an employee who is employed with a withdrawing entity that, before July 1, 2024,
233 elects under Section 49-11-626 to exclude:

234 (i) new employees from participation in this system under Subsection 49-11-626(3)(a);

235 or

236 (ii) all employees from participation in this system under Subsection 49-11-626(3)(b).

237 (2) If an employee whose status is temporary in nature due to the nature of type of
238 work to be performed:

239 (a) is employed for a term that exceeds six months and the employee otherwise
240 qualifies for service credit in this system, the participating employer shall report and certify to
241 the office that the employee is a regular full-time employee effective the beginning of the
242 seventh month of employment; or

243 (b) was previously terminated prior to being eligible for service credit in this system
244 and is reemployed within three months of termination by the same participating employer, the
245 participating employer shall report and certify that the member is a regular full-time employee
246 when the total of the periods of employment equals six months and the employee otherwise
247 qualifies for service credits in this system.

248 (3) (a) Upon cessation of the participating employer contributions, an employee under
249 Subsection (1)(b) is eligible for service credit in this system.

250 (b) Notwithstanding the provisions of Subsection (1)(f), any eligibility for service
251 credit earned by an employee under this chapter before the date of the election under
252 Subsection 49-13-202(5) is not affected under Subsection (1)(f).

253 (4) Upon filing a written request for exemption with the office, the following
254 employees shall be exempt from coverage under this system:

255 (a) a full-time student or the spouse of a full-time student and individuals employed in
256 a trainee relationship;

257 (b) an elected official;

258 (c) an executive department head of the state, a member of the State Tax Commission,
259 a member of the Public Service Commission, and a member of a full-time or part-time board or
260 commission;

261 (d) an employee of the Governor's Office of Planning and Budget;

262 (e) an employee of the Governor's Office of Economic Opportunity;

263 (f) an employee of the Commission on Criminal and Juvenile Justice;

264 (g) an employee of the Governor's Office;

265 (h) an employee of the State Auditor's Office;

266 (i) an employee of the State Treasurer's Office;

267 (j) any other member who is permitted to make an election under Section 49-11-406;

268 (k) a person appointed as a city manager or chief city administrator or another person
269 employed by a municipality, county, or other political subdivision, who is an at-will employee;

270 (l) an employee of an interlocal cooperative agency created under Title 11, Chapter 13,
271 Interlocal Cooperation Act, who is engaged in a specialized trade customarily provided through
272 membership in a labor organization that provides retirement benefits to its members; and

273 (m) an employee serving as an exchange employee from outside the state for an

274 employer who has elected to make all of the employer's exchange employees eligible for
275 service credit in this system.

276 (5) (a) Each participating employer shall prepare and maintain a list designating those
277 positions eligible for exemption under Subsection (4).

278 (b) An employee may not be exempted unless the employee is employed in a position
279 designated by the participating employer.

280 (6) (a) In accordance with this section, Section 49-12-203, and Section 49-22-205, a
281 municipality, county, or political subdivision may not exempt a total of more than 50 positions
282 or a number equal to 10% of the eligible employees of the municipality, county, or political
283 subdivision, whichever is less.

284 (b) A municipality, county, or political subdivision may exempt at least one regular
285 full-time employee.

286 (7) Each participating employer shall:

287 (a) maintain a list of employee exemptions; and

288 (b) update the employee exemptions in the event of any change.

289 (8) The office may make rules to implement this section.

290 (9) An employee's exclusion, exemption, participation, or election described in this
291 section:

292 (a) shall be made in accordance with this section; and

293 (b) is subject to requirements under federal law and rules made by the board.

294 Section 4. Section 49-22-203 is amended to read:

295 **49-22-203. Exclusions from membership in system.**

296 (1) The following employees are not eligible for service credit in this system:

297 (a) subject to the requirements of Subsection (2), an employee whose employment
298 status is temporary in nature due to the nature or the type of work to be performed;

299 (b) except as provided under Subsection (3), an employee of an institution of higher
300 education who participates in a retirement system with a public or private retirement system,
301 organization, or company designated by the Utah Board of Higher Education, or the technical
302 college board of trustees for an employee of each technical college, during any period in which
303 required contributions based on compensation have been paid on behalf of the employee by the
304 employer;

305 (c) an employee serving as an exchange employee from outside the state for an
306 employer who has not elected to make all of the employer's exchange employees eligible for
307 service credit in this system;

308 (d) an employee of the Department of Workforce Services who is covered under
309 another retirement system allowed under Title 35A, Chapter 4, Employment Security Act;

310 (e) an employee who is employed with a withdrawing entity that has elected under
311 Section 49-11-623, prior to January 1, 2017, to exclude:

312 (i) new employees from participation in this system under Subsection 49-11-623(3)(a);

313 or

314 (ii) all employees from participation in this system under Subsection 49-11-623(3)(b);

315 (f) a person who files a written request for exemption with the office under Section
316 49-22-205;

317 (g) an employee described in Subsection (1)(g)(i) or (ii) who is employed with a
318 withdrawing entity that has elected under Section 49-11-624, before January 1, 2018, to
319 exclude:

320 (i) new employees from participation in this system under Subsection 49-11-624(3)(a);

321 or

322 (ii) all employees from participation in this system under Subsection 49-11-624(3)(b);

323 [or]

324 (h) an employee who is employed with a withdrawing entity that has elected under
325 Section 49-11-625, before July 1, 2022, to exclude all employees from participation in this
326 system[-]; or

327 (i) an employee who is employed with a withdrawing entity that, before July 1, 2024,
328 elects under Section 49-11-626 to exclude:

329 (i) new employees from participation in this system under Subsection 49-11-626(3)(a);

330 or

331 (ii) all employees from participation in this system under Subsection 49-11-626(3)(b).

332 (2) If an employee whose status is temporary in nature due to the nature of type of
333 work to be performed:

334 (a) is employed for a term that exceeds six months and the employee otherwise
335 qualifies for service credit in this system, the participating employer shall report and certify to

336 the office that the employee is a regular full-time employee effective the beginning of the
337 seventh month of employment; or

338 (b) was previously terminated prior to being eligible for service credit in this system
339 and is reemployed within three months of termination by the same participating employer, the
340 participating employer shall report and certify that the member is a regular full-time employee
341 when the total of the periods of employment equals six months and the employee otherwise
342 qualifies for service credits in this system.

343 (3) Upon cessation of the participating employer contributions, an employee under
344 Subsection (1)(b) is eligible for service credit in this system.

345 (4) An employee's exclusion, exemption, participation, or election described in this
346 section:

347 (a) shall be made in accordance with this section; and

348 (b) is subject to requirements under federal law and rules made by the board.

349 Section 5. Section **67-3-12** is amended to read:

350 **67-3-12. Utah Public Finance Website -- Establishment and administration --**
351 **Records disclosure -- Exceptions.**

352 (1) As used in this section:

353 (a) (i) Subject to Subsections (1)(a)(ii) and (iii), "independent entity" means the same
354 as that term is defined in Section [63E-1-102](#).

355 (ii) "Independent entity" includes an entity that is part of an independent entity
356 described in Subsection (1)(a)(i), if the entity is considered a component unit of the
357 independent entity under the governmental accounting standards issued by the Governmental
358 Accounting Standards Board.

359 (iii) "Independent entity" does not include the Utah State Retirement Office created in
360 Section [49-11-201](#).

361 (b) "Local education agency" means a school district or charter school.

362 (c) "Participating local entity" means:

363 (i) a county;

364 (ii) a municipality;

365 (iii) a local district under Title 17B, Limited Purpose Local Government Entities -
366 Local Districts;

367 (iv) a special service district under Title 17D, Chapter 1, Special Service District Act;
368 (v) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;
369 (vi) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit District
370 Act;

371 (vii) except for a taxed interlocal entity as defined in Section 11-13-602:

372 (A) an interlocal entity as defined in Section 11-13-103;

373 (B) a joint or cooperative undertaking as defined in Section 11-13-103; or

374 (C) any project, program, or undertaking entered into by interlocal agreement in

375 accordance with Title 11, Chapter 13, Interlocal Cooperation Act;

376 (viii) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that
377 is part of an entity described in Subsections (1)(c)(i) through (vii), if the entity is considered a
378 component unit of the entity described in Subsections (1)(c)(i) through (vii) under the
379 governmental accounting standards issued by the Governmental Accounting Standards Board;
380 or

381 (ix) a conservation district under Title 17D, Chapter 3, Conservation District Act.

382 (d) (i) "Participating state entity" means the state of Utah, including its executive,
383 legislative, and judicial branches, its departments, divisions, agencies, boards, commissions,
384 councils, committees, and institutions.

385 (ii) "Participating state entity" includes an entity that is part of an entity described in
386 Subsection (1)(d)(i), if the entity is considered a component unit of the entity described in
387 Subsection (1)(d)(i) under the governmental accounting standards issued by the Governmental
388 Accounting Standards Board.

389 (e) "Public finance website" or "website" means the website established by the state
390 auditor in accordance with this section.

391 (f) "Public financial information" means each record that is required under this section
392 or by rule made by the Office of the State Auditor under Subsection [~~(8)~~] (9) to be made
393 available on the public finance website, a participating local entity's website, or an independent
394 entity's website.

395 (g) "Qualifying entity" means:

396 (i) an independent entity;

397 (ii) a participating local entity;

- 398 (iii) a participating state entity;
- 399 (iv) a local education agency;
- 400 (v) a state institution of higher education as defined in Section [53B-3-102](#);
- 401 (vi) the Utah Educational Savings Plan created in Section [58B-8a-103](#);
- 402 (vii) the Utah Housing Corporation created in Section [63H-8-201](#);
- 403 (viii) the School and Institutional Trust Lands Administration created in Section
- 404 [53C-1-201](#);
- 405 (ix) the Utah Capital Investment Corporation created in Section [63N-6-301](#); or
- 406 (x) a URS-participating employer.
- 407 (h) (i) "URS-participating employer" means an entity that:
- 408 (A) is a participating ~~§~~ **entity** employer ~~§~~, as that term is defined in
- 408a Section [49-11-102](#); and
- 409 (B) is not required to report public financial information under this section as a
- 410 qualifying entity described in Subsections (1)(g)(i) through (ix).
- 411 (ii) "URS-participating employer" does not include:
- 412 (A) the Utah State Retirement Office created in Section [49-11-201](#); ~~or~~
- 413 (B) an insurer that is subject to the disclosure requirements of Section [31A-4-113](#); or
- 414 ~~(B)~~ (C) a withdrawing entity.
- 415 (i) (i) "Withdrawing entity" means:
- 416 (A) an entity that elects to withdraw from participation in a system or plan under Title
- 417 49, Chapter 11, Part 6, Procedures and Records[-];
- 418 (B) until the date determined under Subsection [49-11-626\(2\)\(a\)](#), a public employees'
- 419 association that provides the notice of intent described in Subsection [49-11-626\(2\)\(b\)](#); and
- 420 (C) beginning on the date determined under Subsection [49-11-626\(2\)\(a\)](#), a public
- 421 employees' association that makes an election described in Subsection [49-11-626\(3\)](#).
- 422 (ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in
- 423 Sections [49-11-623](#) and [49-11-624](#).
- 424 (2) The state auditor shall establish and maintain a public finance website in
- 425 accordance with this section.
- 426 (3) The website shall:
- 427 (a) permit Utah taxpayers to:
- 428 (i) view, understand, and track the use of taxpayer dollars by making public financial

429 information available on the Internet for participating state entities, independent entities,
430 participating local entities, and URS-participating employers, using the website; and
431 (ii) link to websites administered by participating local entities, independent entities, or
432 URS-participating employers that do not use the website for the purpose of providing public
433 financial information as required by this section and by rule made under Subsection [~~(8)~~] (9);
434 (b) allow a person that has Internet access to use the website without paying a fee;
435 (c) allow the public to search public financial information on the website;
436 (d) provide access to financial reports, financial audits, budgets, or other financial
437 documents that are used to allocate, appropriate, spend, and account for government funds, as
438 may be established by rule made in accordance with Subsection (9);
439 (e) have a unique and simplified website address;
440 (f) be guided by the principles described in Subsection 63A-16-202(2);
441 (g) include other links, features, or functionality that will assist the public in obtaining
442 and reviewing public financial information, as may be established by rule made under
443 Subsection (9); and
444 (h) include a link to school report cards published on the State Board of Education's
445 website under Section 53E-5-211.

446 (4) The state auditor shall:

447 (a) establish and maintain the website, including the provision of equipment, resources,
448 and personnel as necessary;

449 (b) maintain an archive of all information posted to the website;

450 (c) coordinate and process the receipt and posting of public financial information from
451 participating state entities; and

452 (d) coordinate and regulate the posting of public financial information by participating
453 local entities and independent entities.

454 (5) A qualifying entity shall permit the public to view the qualifying entity's public
455 financial information by posting the public financial information to the public finance website
456 in accordance with rules made under Subsection (9).

457 (6) The content of the public financial information posted to the public finance website
458 is the responsibility of the qualifying entity posting the public financial information.

459 (7) A URS-participating employer shall provide employee compensation information

460 for each fiscal year ending on or after June 30, 2022:

461 (a) to the state auditor for posting on the Utah Public Finance Website; or

462 (b) (i) through the URS-participating employer's own website; and

463 (ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state

464 auditor for posting on the Utah Public Finance Website.

465 (8) (a) A qualifying entity may not post financial information that is classified as
466 private, controlled, or protected under Title 63G, Chapter 2, Government Records Access and
467 Management Act, to the public finance website.

468 (b) An individual who negligently discloses financial information that is classified as
469 private, protected, or controlled by Title 63G, Chapter 2, Government Records Access and
470 Management Act, is not criminally or civilly liable for an improper disclosure of the financial
471 information if the financial information is disclosed solely as a result of the preparation or
472 publication of the website.

473 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
474 Office of the State Auditor:

475 (a) shall make rules to:

476 (i) establish which records a qualifying entity is required to post to the public finance
477 website; and

478 (ii) establish procedures for obtaining, submitting, reporting, storing, and posting
479 public financial information on the public finance website; and

480 (b) may make rules governing when a qualifying entity is required to disclose an
481 expenditure made by a person under contract with the qualifying entity, including the form and
482 content of the disclosure.

483 (10) The rules made under Subsection (9) shall only require a URS-participating
484 employer to provide employee compensation information for each fiscal year ending on or after
485 June 30, 2022:

486 (a) to the state auditor for posting on the public finance website; or

487 (b) (i) through the URS-participating employer's own website; and

488 (ii) via a link to the website described in Subsection (10)(b)(i), submitted to the state
489 auditor for posting on the public finance website.