



30 amended by Laws of Utah 2021, Chapter 84 and last amended by Coordination Clause, Laws  
31 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) (i) is a public employees' association; or

42 (ii) is an insurer that is subject to the disclosure requirements of Section [31A-4-113](#).

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

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

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

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

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

56 (3) The withdrawing entity may elect to:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

88 **49-12-203. Exclusions from membership in system.**

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

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

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

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

101 (d) an executive department head of the state, a member of the State Tax Commission,  
102 the Public Service Commission, and a member of a full-time or part-time board or commission  
103 who files a formal request for exemption;

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

106 (f) an employee who is employed on or after July 1, 2009, with an employer that has  
107 elected, prior to July 1, 2009, to be excluded from participation in this system under Subsection  
108 [49-12-202\(2\)\(c\)](#);

109 (g) an employee who is employed on or after July 1, 2014, with an employer that has  
110 elected, prior to July 1, 2014, to be excluded from participation in this system under Subsection  
111 [49-12-202\(2\)\(d\)](#);

112 (h) an employee who is employed with a withdrawing entity that has elected under  
113 Section [49-11-623](#), prior to January 1, 2017, to exclude:

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

115 or

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

117 (i) an employee described in Subsection (1)(i)(i) or (ii) who is employed with a

118 withdrawing entity that has elected under Section 49-11-624, before January 1, 2018, to

119 exclude:

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

121 or

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

123 [~~or~~]

124 (j) an employee who is employed with a withdrawing entity that has elected under

125 Section 49-11-625, before July 1, 2022, to exclude all employees from participation in this

126 system[~~;~~]; or

127 (k) an employee who is employed with a withdrawing entity that, before July 1, 2024,

128 elects under Section 49-11-626 to exclude:

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

130 or

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

132 (2) If an employee whose status is temporary in nature due to the nature of type of

133 work to be performed:

134 (a) is employed for a term that exceeds six months and the employee otherwise

135 qualifies for service credit in this system, the participating employer shall report and certify to

136 the office that the employee is a regular full-time employee effective the beginning of the

137 seventh month of employment; or

138 (b) was previously terminated prior to being eligible for service credit in this system

139 and is reemployed within three months of termination by the same participating employer, the

140 participating employer shall report and certify that the member is a regular full-time employee

141 when the total of the periods of employment equals six months and the employee otherwise

142 qualifies for service credits in this system.

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

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

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

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

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

155 (b) an elected official;

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

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

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

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

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

163 (h) an employee of the Public Lands Policy Coordinating Office, created in Section  
164 [63L-11-201](#);

165 (i) an employee of the State Auditor's Office;

166 (j) an employee of the State Treasurer's Office;

167 (k) any other member who is permitted to make an election under Section [49-11-406](#);

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

170 (m) an employee of an interlocal cooperative agency created under Title 11, Chapter  
171 13, Interlocal Cooperation Act, who is engaged in a specialized trade customarily provided  
172 through membership in a labor organization that provides retirement benefits to the  
173 organization's members; and

174 (n) an employee serving as an exchange employee from outside the state for an  
175 employer who has elected to make all of the employer's exchange employees eligible for  
176 service credit in this system.

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

179 (b) An employee may not be exempted unless the employee is employed in an  
180 exempted position designated by the participating employer.

181 (6) (a) In accordance with this section, Section 49-13-203, and Section 49-22-205, a  
182 municipality, county, or political subdivision may not exempt a total of more than 50 positions  
183 or a number equal to 10% of the eligible employees of the municipality, county, or political  
184 subdivision, whichever is less.

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

187 (7) Each participating employer shall:

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

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

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

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

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

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

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

196 **49-13-203. Exclusions from membership in system.**

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

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

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

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

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

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

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

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

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

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

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



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

227 or

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

229 [~~or~~]

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

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

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

236 or

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

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

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

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

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

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

- 254 (4) Upon filing a written request for exemption with the office, the following  
255 employees shall be exempt from coverage under this system:
- 256 (a) a full-time student or the spouse of a full-time student and individuals employed in  
257 a trainee relationship;
  - 258 (b) an elected official;
  - 259 (c) an executive department head of the state, a member of the State Tax Commission,  
260 a member of the Public Service Commission, and a member of a full-time or part-time board or  
261 commission;
  - 262 (d) an employee of the Governor's Office of Planning and Budget;
  - 263 (e) an employee of the Governor's Office of Economic Opportunity;
  - 264 (f) an employee of the Commission on Criminal and Juvenile Justice;
  - 265 (g) an employee of the Governor's Office;
  - 266 (h) an employee of the State Auditor's Office;
  - 267 (i) an employee of the State Treasurer's Office;
  - 268 (j) any other member who is permitted to make an election under Section 49-11-406;
  - 269 (k) a person appointed as a city manager or chief city administrator or another person  
270 employed by a municipality, county, or other political subdivision, who is an at-will employee;
  - 271 (l) an employee of an interlocal cooperative agency created under Title 11, Chapter 13,  
272 Interlocal Cooperation Act, who is engaged in a specialized trade customarily provided through  
273 membership in a labor organization that provides retirement benefits to its members; and
  - 274 (m) an employee serving as an exchange employee from outside the state for an  
275 employer who has elected to make all of the employer's exchange employees eligible for  
276 service credit in this system.
- 277 (5) (a) Each participating employer shall prepare and maintain a list designating those  
278 positions eligible for exemption under Subsection (4).
- 279 (b) An employee may not be exempted unless the employee is employed in a position  
280 designated by the participating employer.
- 281 (6) (a) In accordance with this section, Section 49-12-203, and Section 49-22-205, a

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

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

287 (7) Each participating employer shall:

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

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

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

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

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

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

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

296 **49-22-203. Exclusions from membership in system.**

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

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

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

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

309 (d) an employee of the Department of Workforce Services who is covered under

310 another retirement system allowed under Title 35A, Chapter 4, Employment Security Act;

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

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

314 or

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

316 (f) a person who files a written request for exemption with the office under Section  
317 49-22-205;

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

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

322 or

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

324 [~~or~~]

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

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

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

331 or

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

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

335 (a) is employed for a term that exceeds six months and the employee otherwise  
336 qualifies for service credit in this system, the participating employer shall report and certify to  
337 the office that the employee is a regular full-time employee effective the beginning of the

338 seventh month of employment; or

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

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

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

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

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

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

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

353 (1) As used in this section:

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

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

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

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

363 (c) "Participating local entity" means:

364 (i) a county;

365 (ii) a municipality;

- 366 (iii) a local district under Title 17B, Limited Purpose Local Government Entities -  
367 Local Districts;
- 368 (iv) a special service district under Title 17D, Chapter 1, Special Service District Act;  
369 (v) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;  
370 (vi) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit District  
371 Act;
- 372 (vii) except for a taxed interlocal entity as defined in Section 11-13-602:  
373 (A) an interlocal entity as defined in Section 11-13-103;  
374 (B) a joint or cooperative undertaking as defined in Section 11-13-103; or  
375 (C) any project, program, or undertaking entered into by interlocal agreement in  
376 accordance with Title 11, Chapter 13, Interlocal Cooperation Act;
- 377 (viii) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that  
378 is part of an entity described in Subsections (1)(c)(i) through (vii), if the entity is considered a  
379 component unit of the entity described in Subsections (1)(c)(i) through (vii) under the  
380 governmental accounting standards issued by the Governmental Accounting Standards Board;  
381 or
- 382 (ix) a conservation district under Title 17D, Chapter 3, Conservation District Act.
- 383 (d) (i) "Participating state entity" means the state of Utah, including its executive,  
384 legislative, and judicial branches, its departments, divisions, agencies, boards, commissions,  
385 councils, committees, and institutions.
- 386 (ii) "Participating state entity" includes an entity that is part of an entity described in  
387 Subsection (1)(d)(i), if the entity is considered a component unit of the entity described in  
388 Subsection (1)(d)(i) under the governmental accounting standards issued by the Governmental  
389 Accounting Standards Board.
- 390 (e) "Public finance website" or "website" means the website established by the state  
391 auditor in accordance with this section.
- 392 (f) "Public financial information" means each record that is required under this section  
393 or by rule made by the Office of the State Auditor under Subsection [~~(8)~~] (9) to be made

394 available on the public finance website, a participating local entity's website, or an independent  
395 entity's website.

396 (g) "Qualifying entity" means:

397 (i) an independent entity;

398 (ii) a participating local entity;

399 (iii) a participating state entity;

400 (iv) a local education agency;

401 (v) a state institution of higher education as defined in Section 53B-3-102;

402 (vi) the Utah Educational Savings Plan created in Section 58B-8a-103;

403 (vii) the Utah Housing Corporation created in Section 63H-8-201;

404 (viii) the School and Institutional Trust Lands Administration created in Section  
405 53C-1-201;

406 (ix) the Utah Capital Investment Corporation created in Section 63N-6-301; or

407 (x) a URS-participating employer.

408 (h) (i) "URS-participating employer" means an entity that:

409 (A) is a participating [entity] employer, as that term is defined in Section 49-11-102;

410 and

411 (B) is not required to report public financial information under this section as a  
412 qualifying entity described in Subsections (1)(g)(i) through (ix).

413 (ii) "URS-participating employer" does not include:

414 (A) the Utah State Retirement Office created in Section 49-11-201; [~~or~~]

415 (B) an insurer that is subject to the disclosure requirements of Section 31A-4-113; or

416 [~~(B)~~] (C) a withdrawing entity.

417 (i) (i) "Withdrawing entity" means:

418 (A) an entity that elects to withdraw from participation in a system or plan under Title  
419 49, Chapter 11, Part 6, Procedures and Records[-];

420 (B) until the date determined under Subsection 49-11-626(2)(a), a public employees'  
421 association that provides the notice of intent described in Subsection 49-11-626(2)(b); and

422            (C) beginning on the date determined under Subsection [49-11-626\(2\)\(a\)](#), a public  
423 employees' association that makes an election described in Subsection [49-11-626\(3\)](#).

424            (ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in  
425 Sections [49-11-623](#) and [49-11-624](#).

426            (2) The state auditor shall establish and maintain a public finance website in  
427 accordance with this section.

428            (3) The website shall:

429            (a) permit Utah taxpayers to:

430            (i) view, understand, and track the use of taxpayer dollars by making public financial  
431 information available on the Internet for participating state entities, independent entities,  
432 participating local entities, and URS-participating employers, using the website; and

433            (ii) link to websites administered by participating local entities, independent entities, or  
434 URS-participating employers that do not use the website for the purpose of providing public  
435 financial information as required by this section and by rule made under Subsection [~~(8)~~] (9);

436            (b) allow a person that has Internet access to use the website without paying a fee;

437            (c) allow the public to search public financial information on the website;

438            (d) provide access to financial reports, financial audits, budgets, or other financial  
439 documents that are used to allocate, appropriate, spend, and account for government funds, as  
440 may be established by rule made in accordance with Subsection (9);

441            (e) have a unique and simplified website address;

442            (f) be guided by the principles described in Subsection [63A-16-202\(2\)](#);

443            (g) include other links, features, or functionality that will assist the public in obtaining  
444 and reviewing public financial information, as may be established by rule made under  
445 Subsection (9); and

446            (h) include a link to school report cards published on the State Board of Education's  
447 website under Section [53E-5-211](#).

448            (4) The state auditor shall:

449            (a) establish and maintain the website, including the provision of equipment, resources,



450 and personnel as necessary;

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

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

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

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

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

461 (7) A URS-participating employer shall provide employee compensation information  
462 for each fiscal year ending on or after June 30, 2022:

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

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

465 (ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state  
466 auditor for posting on the Utah Public Finance Website.

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

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

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

477 (a) shall make rules to:

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

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

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

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

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

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

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