

Senator Curtis S. Bramble proposes the following substitute bill:

LEGISLATIVE OFFICES AMENDMENTS

2023 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Curtis S. Bramble

House Sponsor: Mike Schultz

LONG TITLE

General Description:

This bill amends provisions governing staff offices of the Utah Legislature.

Highlighted Provisions:

This bill:

▶ clarifies the authority of the legislative auditor general over a project entity, a taxed interlocal entity, the Utah Data Research Center, and an independent corporation;

▶ directs the Office of Legislative Research and General Counsel to return enrolled bills to the Senate or House of Representatives;

▶ amends certain duties and powers of the Office of Legislative Research and General Counsel;

▶ prohibits the Office of Legislative Research and General Counsel from providing services to an individual who is not qualified to serve or is expelled from the House of Representatives or Senate unless the services are approved by the Legislative Management Committee;

▶ modifies certain duties and powers of the legislative auditor general and the Office of the Legislative Auditor General;

▶ authorizes the legislative auditor general to issue a subpoena to financial institutions and other entities;



- 26 ▶ modifies the professional qualifications an individual must have to act as the
- 27 legislative auditor general;
- 28 ▶ authorizes the Office of the Legislative Auditor General to conduct systemic
- 29 performance audits of certain executive branch entities and local education
- 30 agencies;
- 31 ▶ amends criminal provisions related to interference with a legislative audit;
- 32 ▶ clarifies issuers of legislative subpoenas;
- 33 ▶ authorizes service of a legislative subpoena by electronic transmission;
- 34 ▶ requires a public body that holds a closed meeting provide, upon request, the Office
- 35 of the Legislative Auditor General certain information;
- 36 ▶ amends tax penalty provisions to clarify permitted access to certain information by
- 37 the Office of the Legislative Auditor General;
- 38 ▶ repeals sunset provisions that have expired; and
- 39 ▶ makes other clarifying corrections.

40 **Money Appropriated in this Bill:**

41 None

42 **Other Special Clauses:**

43 This bill provides a special effective date.

44 This bill provides a coordination clause.

45 **Utah Code Sections Affected:**

46 AMENDS:

- 47 **11-13-316**, as last amended by Laws of Utah 2022, Chapter 422
- 48 **11-13-603**, as last amended by Laws of Utah 2022, Chapter 422
- 49 **36-3-306**, as renumbered and amended by Laws of Utah 2020, Chapter 383
- 50 **36-12-12**, as last amended by Laws of Utah 2003, Chapter 92
- 51 **36-12-15**, as last amended by Laws of Utah 2021, Chapter 421
- 52 **36-12-15.1**, as last amended by Laws of Utah 2021, Chapter 331
- 53 **36-14-2**, as last amended by Laws of Utah 2014, Chapter 339
- 54 **36-14-4**, as enacted by Laws of Utah 1989, Chapter 174
- 55 **36-14-5**, as last amended by Laws of Utah 2013, First Special Session, Chapter 1
- 56 **52-4-206**, as last amended by Laws of Utah 2018, Chapter 425

57 [53B-7-708](#), as enacted by Laws of Utah 2017, Chapter 365
 58 [53B-33-301](#), as renumbered and amended by Laws of Utah 2022, Chapter 461
 59 [59-1-403](#), as last amended by Laws of Utah 2022, Chapter 447
 60 [59-1-404](#), as last amended by Laws of Utah 2021, Chapter 367
 61 [63E-2-104](#), as last amended by Laws of Utah 2003, Chapter 8
 62 [63I-2-253](#), as last amended by Laws of Utah 2022, Chapters 208, 229, 274, 354, 370,
 63 and 409
 64 [68-3-13](#), as enacted by Laws of Utah 1989, Chapter 16

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

67 Section 1. Section [11-13-316](#) is amended to read:

68 **[11-13-316. Project entity oversight.](#)**

69 (1) Notwithstanding any other provision of law, a project entity is a political
 70 subdivision that[:]

71 ~~[(a)] is subject to the authority of the legislative auditor general pursuant to Utah~~
 72 ~~Constitution, Article VI, Section 33, [is subject to the authority of the legislative auditor to~~
 73 ~~conduct audits of any funds, functions, and accounts in any political subdivision of this state;]~~
 74 and [Section 36-12-15.](#)

75 ~~[(b) is subject to the requirement to provide the Office of the Legislative Auditor~~
 76 ~~General with all records, documents, and reports necessary for the legislative auditor general or~~
 77 ~~the office to fulfill the duties described in Subsection (1)(a).]~~

78 ~~[(2) Subsection (1) takes precedence over Section [36-12-15.](#)]~~

79 ~~[(3)]~~ (2) A project entity shall comply with Title 63G, Chapter 6a, Utah Procurement
 80 Code, unless the governing board of the project entity adopts policies for procurement that
 81 enable the project entity to efficiently fulfill the project entity's responsibilities under the
 82 project entity's organization agreement.

83 ~~[(4)]~~ (3) If a project entity does not adopt policies for procurement under Subsection
 84 ~~[(3)]~~ (2), then for purposes of Title 63G, Chapter 6a, Utah Procurement Code:

85 (a) the project entity is a local government procurement unit, as defined in Section
 86 [63G-6a-103](#); and

87 (b) the governing board is a procurement official, as defined in Section [63G-6a-103](#).

88 ~~[(5)]~~ (4) A project entity shall comply with Title 52, Chapter 4, Open and Public
89 Meetings Act.

90 Section 2. Section **11-13-603** is amended to read:

91 **11-13-603. Taxed interlocal entity.**

92 (1) Except for purposes of an audit, examination, investigation, or review by the
93 ~~[Office of the Legislative Auditor General]~~ legislative auditor general as described in
94 Subsection (8) and notwithstanding any other provision of law:

95 (a) the use of an asset by a taxed interlocal entity does not constitute the use of a public
96 asset;

97 (b) a taxed interlocal entity's use of an asset that was a public asset before the taxed
98 interlocal entity's use of the asset does not constitute a taxed interlocal entity's use of a public
99 asset;

100 (c) an official of a project entity is not a public treasurer; and

101 (d) a taxed interlocal entity's governing board shall determine and direct the use of an
102 asset by the taxed interlocal entity.

103 (2) (a) A taxed interlocal entity that is not a project entity is not subject to the
104 provisions of Title 63G, Chapter 6a, Utah Procurement Code.

105 (b) A project entity is subject to the provisions of Title 63G, Chapter 6a, Utah
106 Procurement Code, to the extent described in Section **11-13-316**.

107 (3) (a) A taxed interlocal entity is not a participating local entity as defined in Section
108 **67-3-12**.

109 (b) For each fiscal year of a taxed interlocal entity, the taxed interlocal entity shall
110 provide:

111 (i) the taxed interlocal entity's financial statements for and as of the end of the fiscal
112 year and the prior fiscal year, including:

113 (A) the taxed interlocal entity's statement of net position as of the end of the fiscal year
114 and the prior fiscal year, and the related statements of revenues and expenses and of cash flows
115 for the fiscal year; or

116 (B) financial statements that are equivalent to the financial statements described in
117 Subsection (3)(b)(i)(A) and, at the time the financial statements were created, were in

118 compliance with generally accepted accounting principles that are applicable to taxed interlocal

119 entities; and

120 (ii) the accompanying auditor's report and management's discussion and analysis with
121 respect to the taxed interlocal entity's financial statements for and as of the end of the fiscal
122 year.

123 (c) The taxed interlocal entity shall provide the information described in Subsection
124 (3)(b) within a reasonable time after the taxed interlocal entity's independent auditor delivers to
125 the taxed interlocal entity's governing board the auditor's report with respect to the financial
126 statements for and as of the end of the fiscal year.

127 (d) Notwithstanding Subsections (3)(b) and (c) or a taxed interlocal entity's compliance
128 with one or more of the requirements of Title 63A, Chapter 3, Division of Finance:

129 (i) the taxed interlocal entity is not subject to Title 63A, Chapter 3, Division of
130 Finance; and

131 (ii) the information described in Subsection (3)(b)(i) or (ii) does not constitute public
132 financial information as defined in Section 67-3-12.

133 (4) (a) A taxed interlocal entity's governing board is not a governing board as defined
134 in Section 51-2a-102.

135 (b) A taxed interlocal entity is not subject to the provisions of Title 51, Chapter 2a,
136 Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local
137 Entities Act.

138 (5) Notwithstanding any other provision of law, a taxed interlocal entity is not subject
139 to the following provisions:

140 (a) Part 4, Governance;

141 (b) Part 5, Fiscal Procedures for Interlocal Entities;

142 (c) Subsection 11-13-204(1)(a)(i) or (ii)(J);

143 (d) Subsection 11-13-206(1)(f);

144 (e) Subsection 11-13-218(5)(a);

145 (f) Section 11-13-225;

146 (g) Section 11-13-226; or

147 (h) Section 53-2a-605.

148 (6) (a) In addition to having the powers described in Subsection 11-13-204(1)(a)(ii), a
149 taxed interlocal entity may, for the regulation of the entity's affairs and conduct of its business,

150 adopt, amend, or repeal bylaws, policies, or procedures.

151 (b) Nothing in Part 4, Governance, or Part 5, Fiscal Procedures for Interlocal Entities,
152 may be construed to limit the power or authority of a taxed interlocal entity.

153 (7) (a) A governmental law enacted after May 12, 2015, and on or before November
154 10, 2021, is not applicable to, is not binding upon, and does not have effect on a taxed
155 interlocal entity that is a project entity unless the governmental law expressly states the section
156 of governmental law to be applicable to and binding upon the taxed interlocal entity with the
157 following words: "[Applicable section or subsection number] constitutes an exception to
158 Subsection 11-13-603(7)(a) and is applicable to and binding upon a taxed interlocal entity."

159 (b) A governmental law enacted after May 12, 2015, is not applicable to, is not binding
160 upon, and does not have effect on a taxed interlocal entity that is an energy services interlocal
161 entity unless the governmental law expressly states the section of governmental law to be
162 applicable to and binding upon the energy services interlocal entity with the following words:
163 "[Applicable section or subsection number] constitutes an exception to Subsection
164 11-13-603(7)(a) and is applicable to and binding upon an energy services interlocal entity."

165 (c) Sections 11-13-601 through 11-13-608 constitute an exception to Subsections (7)(a)
166 and (7)(b) and are applicable to and binding upon a taxed interlocal entity.

167 (8) ~~(a)~~ Notwithstanding any other provision of law, a taxed interlocal entity that is a
168 project entity is a political subdivision that[-]

169 ~~[(i)] is subject to the authority of the legislative auditor general pursuant to Utah~~
170 ~~Constitution, Article VI, Section 33, [is subject to the authority of the legislative auditor to~~
171 ~~conduct audits of any funds, functions, and accounts in any political subdivision of this state;]~~
172 ~~and Section 36-12-15.~~

173 ~~[(ii) is subject to the requirement to provide the Office of the Legislative Auditor~~
174 ~~General with all records, documents, and reports necessary of the legislative auditor general or~~
175 ~~the office to fulfill the duties described in Subsection (8)(a)(i).]~~

176 ~~[(b) Subsection (8)(a) takes precedence over Section 36-12-15.]~~

177 Section 3. Section 36-3-306 is amended to read:

178 **36-3-306. Enrolling of bills.**

179 All bills ordered enrolled by the Legislature shall be delivered to the Office of
180 Legislative Research and General Counsel, who shall without delay enroll the bills and return

181 them to [~~the secretary of~~] the Senate or [~~chief clerk of~~] the House of Representatives.

182 Section 4. Section **36-12-12** is amended to read:

183 **36-12-12. Office of Legislative Research and General Counsel established --**

184 **Powers, functions, and duties -- Organization of office -- Selection of director and general**
185 **counsel.**

186 (1) There is established an Office of Legislative Research and General Counsel as a
187 permanent staff office for the Legislature.

188 (2) The powers, functions, and duties of the Office of Legislative Research and General
189 Counsel under the supervision of the director shall be:

190 (a) to provide research and legal staff assistance to all standing, special, and interim
191 committees as follows:

192 (i) to assist each committee chairman in planning the work of the committee;

193 (ii) to prepare and present research and legal information in accordance with committee
194 instructions or instructions of the committee chairman;

195 (iii) to prepare progress reports of committee work when requested; and

196 (iv) to prepare a final committee report in accordance with committee instructions, that
197 includes relevant research information, committee policy recommendations, and recommended
198 legislation;

199 (b) to collect and examine the acts and official reports of any state and report their
200 contents to any committee or member of the Legislature;

201 (c) to provide research and legal analysis services to any interim committee, legislative
202 standing committee, or individual legislator on actual or proposed legislation or subjects of
203 general legislative concern;

204 (d) to maintain a legislative research library that provides analytical, statistical, legal,
205 and descriptive data relative to current and potential governmental and legislative subjects;

206 (e) (i) to exercise under the direction of the general counsel the constitutional authority
207 provided in Article VI, [~~Sec.:~~] Section 32, Utah Constitution, in serving as legal counsel to the
208 Legislature, majority and minority leadership of the House or Senate, any of the Legislature's
209 committees or subcommittees, individual legislators, any of the Legislature's staff offices, or
210 any of the legislative staff; and

211 (ii) to represent the Legislature, majority and minority leadership of the House of

212 Representatives or Senate, any of the Legislature's committees or subcommittees, individual
213 legislators, any of the Legislature's staff offices, or any of the legislative staff in cases and
214 controversies before courts and administrative agencies and tribunals;

215 (f) to prepare and assist in the preparation of legislative bills, resolutions, memorials,
216 amendments, and other documents or instruments required in the legislative process and, under
217 the direction of the general counsel, give advice and counsel regarding them to the Legislature,
218 majority and minority leadership of the House of Representatives or Senate, any of its members
219 or members-elect, any of its committees or subcommittees, or the legislative staff;

220 (g) under the direction of the general counsel~~[-]~~;

221 (i) to review, examine, and correct any technical errors [~~and approve legislation that~~
222 ~~has passed both houses in order to enroll the legislation and prepare the laws for publication]~~
223 when:

224 (A) preparing legislation that passed both houses to enroll the legislation and prepare
225 the laws for publication; or

226 (B) maintaining the accuracy of the electronic code database; and

227 (ii) to deliver enrolled legislation to the House of Representatives and the Senate for
228 submission to the governor for gubernatorial action;

229 (h) to keep on file records concerning all legislation and proceedings of the Legislature
230 with respect to legislation referred to in Subsection (2)(g);

231 (i) to prepare the laws for publication;

232 (j) (i) to maintain an electronic record organized by title, chapter, part, and section that
233 contains the Utah Code that is currently in effect and that will take effect in the future; and

234 (ii) to modify the electronic record required by Subsection (2)(j)(i) based upon changes
235 to the Utah Code or to correct technical errors;

236 ~~[(j)]~~ (k) to formulate recommendations for the revision, clarification, classification,
237 arrangement, codification, annotation, and indexing of Utah statutes, and to develop proposed
238 legislation to effectuate the recommendations;

239 ~~[(j)]~~ (l) to appoint and develop a professional staff within budget limitations; and

240 ~~[(k)]~~ (m) to prepare and submit the annual budget request for the Office of Legislative
241 Research and General Counsel.

242 (3) (a) If, under Article VI, Section 10, Utah Constitution, the House of

243 Representatives or Senate determines that an individual is not qualified to serve in the House of
244 Representatives or Senate, or expels an individual from the respective chamber, but the
245 individual continues to hold his or her elected legislative office, the Office of Legislative
246 Research and General Counsel may not provide legislative staff services, including legal
247 services, to the individual.

248 (b) Notwithstanding Subsection (3)(a), the Office of Legislative Research and General
249 Counsel may provide legal services for an individual described in Subsection (3)(a) if the legal
250 services are approved by the Legislative Management Committee described in Section [36-12-7](#).

251 ~~[(3)]~~ (4) The statutory authorization of the Office of Legislative Research and General
252 Counsel to correct technical errors provided in Subsection (2)(g), to prepare the laws for
253 publication in Subsection (2)(i), and to modify the electronic record to correct technical errors
254 under Subsection (2)(j)(ii) includes:

255 (a) adopting a uniform system of punctuation, capitalization, numbering, and wording
256 for enrolled legislation and the Laws of Utah;

257 (b) eliminating duplication and the repeal of laws directly or by implication, including
258 renumbering when necessary;

259 (c) correcting defective or inconsistent ~~[section and paragraph]~~ title, chapter, part,
260 section, and subsection structure in the arrangement of the subject matter of existing statutes;

261 (d) eliminating ~~[aH]~~ obsolete and redundant words;

262 (e) correcting;

263 (i) obvious typographical and grammatical errors; and

264 (ii) other obvious inconsistencies, including those involving punctuation,
265 capitalization, cross references, numbering, and wording;

266 (f) inserting or changing the boldface to more accurately reflect the substance of each
267 section, part, chapter, or title; ~~and]~~

268 (g) merging or determining priority of any amendments, enactments, or repealers to the
269 same code provisions that are passed by the Legislature;

270 (h) renumbering and rearranging of a title, chapter, part, section, or provisions of a
271 section;

272 (i) transferring sections or dividing sections to assign separate sections numbers to
273 distinct subject matters;

- 274 (j) modifying cross references to agree with renamed or renumbered titles, chapters,
275 parts, or sections;
- 276 (k) substituting the proper section or chapter number for the terms "this act," "this bill,"
277 or similar terms;
- 278 (l) substituting the proper calendar date in the database and in the Laws of Utah;
- 279 (m) modifying the highlighted provisions of legislation to correct an inconsistency
280 between the highlighted provisions and the enacted provisions of the legislation;
- 281 (n) correcting the names of agencies, departments, and similar units of government;
- 282 (o) rearranging any misplaced statutory material, incorporating any omitted statutory
283 material, and correcting other obvious errors of addition or omission;
- 284 (p) correcting or incorporating a special clause that was publicly available on the
285 Legislature's website but is errantly omitted, modified, or retained during the legislative process
286 due to obvious technological or human error, including:
- 287 (i) a severability clause;
- 288 (ii) an effective date clause;
- 289 (iii) a retrospective operation clause;
- 290 (iv) an uncodified repeal date clause;
- 291 (v) a revisor instruction clause; or
- 292 (vi) a coordination clause;
- 293 (q) correcting the incorporation of an amendment due to obvious technological or
294 human error; and
- 295 (r) alphabetizing definition sections.
- 296 ~~[(4)]~~ (5) In carrying out the duties provided for in this section, the director of the Office
297 of Legislative Research and General Counsel may obtain access to all records, documents, and
298 reports necessary to the scope of the director's duties according to the procedures contained in
299 ~~[Title 36, Chapter 14, Legislative Subpoena Powers]~~ Chapter 14, Legislative Subpoena Powers.
- 300 ~~[(5)]~~ (6) In organizing the management of the Office of Legislative Research and
301 General Counsel, the Legislative Management Committee may either:
- 302 (a) select a person to serve as both the director of the office and as general counsel. In
303 such case, the director of the office shall be a lawyer admitted to practice in Utah and shall
304 have practical management experience or equivalent academic training; or

305 (b) select a person to serve as director of the office who would have general
 306 supervisory authority and select another person to serve as the legislative general counsel
 307 within the office. In such case, the director of the office shall have a master's degree in public
 308 or business administration, economics, or the equivalent in academic or practical experience
 309 and the legislative general counsel shall be a lawyer admitted to practice in Utah.

310 Section 5. Section **36-12-15** is amended to read:

311 **36-12-15. Office of the Legislative Auditor General established -- Qualifications --**
 312 **Powers, functions, and duties -- Reporting -- Criminal penalty -- Employment.**

313 (1) As used in this section:

314 (a) "Entity" means:

315 (i) a government organization; or

316 (ii) a receiving organization.

317 (b) "Government organization" means:

318 (i) a state branch, department, or agency; or

319 (ii) a political subdivision, including a county, municipality, local district, special
 320 service district, school district, interlocal entity as defined in Section [11-13-103](#), or any other
 321 local government unit.

322 (c) "Receiving organization" means an organization that receives public funds that is
 323 not a government organization.

324 (2) There is created ~~[an]~~ the Office of the Legislative Auditor General as a permanent
 325 staff office for the Legislature.

326 ~~[(2)]~~ (3) The legislative auditor general shall be a licensed certified public accountant
 327 or certified internal auditor with at least ~~[five]~~ seven years of experience in the auditing or
 328 public accounting profession, or the equivalent, prior to appointment.

329 ~~[(3)]~~ (4) The legislative auditor general shall appoint and develop a professional staff
 330 within budget limitations.

331 ~~[(4)]~~ (5) ~~[(a)]~~ The Office of the Legislative Auditor General shall exercise the
 332 constitutional authority provided in Article VI, ~~[Sec.]~~ Section 33, Utah Constitution.

333 ~~[(b)]~~ (6) Under the direction of the legislative auditor general, the ~~[office]~~ Office of the
 334 Legislative Auditor General shall:

335 ~~[(i)]~~ (a) conduct comprehensive and special purpose audits, examinations, ~~[and]~~

336 investigations, or reviews of [any entity that receives public funds;] entity funds, functions,
337 and accounts;

338 [(ii)] (b) prepare and submit a written report on each audit, examination, investigation,
339 or review to the [Legislative Management Committee, the audit subcommittee;] Audit
340 Subcommittee created in Section 36-12-8 and make the report available to all members of the
341 Legislature within 75 days after the audit [or], examination, investigation, or review is
342 completed; [and]

343 [(iii)] (c) monitor [and], conduct a risk assessment of, or audit any efficiency
344 evaluations that the legislative auditor general determines necessary, in accordance with Title
345 63J, Chapter 1, Part 9, Government Performance Reporting and Efficiency Process, and
346 legislative rule[-];

347 (d) create, manage, and report to the Audit Subcommittee a list of high risk programs
348 and operations that:

349 (i) threaten public funds or programs;

350 (ii) are vulnerable to inefficiency, waste, fraud, abuse, or mismanagement; or

351 (iii) require transformation;

352 (e) monitor and report to the Audit Subcommittee the health of a government
353 organization's internal audit functions;

354 (f) make recommendations to increase the independence and value added of internal
355 audit functions throughout the state;

356 (g) implement a process to track, monitor, and report whether the subject of an audit
357 has implemented recommendations made in the audit report;

358 (h) establish, train, and maintain individuals within the office to conduct investigations
359 and represent themselves as lawful investigators on behalf of the office;

360 (i) establish policies, procedures, methods, and standards of audit work and
361 investigations for the office and staff;

362 (j) prepare and submit each audit and investigative report independent of any influence
363 external of the office, including the content of the report, the conclusions reached in the report,
364 and the manner of disclosing the legislative auditor general's findings;

365 (k) prepare and submit the annual budget request for the office; and

366 (l) perform other duties as prescribed by the Legislature.

367 ~~[(5)]~~ (7) ~~[The]~~ In conducting an audit, examination, investigation, or review of [any
 368 entity that receives public funds may include a] an entity, the Office of the Legislative Auditor
 369 General may include a determination of any or all of the following:

- 370 (a) the honesty and integrity of ~~[all]~~ any of the entity's fiscal affairs;
- 371 (b) the accuracy and reliability of the entity's ~~[financial]~~ internal control systems and
 372 specific financial statements and reports;
- 373 (c) whether or not the entity's financial controls are adequate and effective to properly
 374 record and safeguard ~~[its]~~ the entity's acquisition, custody, use, and accounting of public funds;
- 375 (d) whether ~~[or not]~~ the entity's administrators have ~~[faithfully adhered to]~~ complied
 376 with legislative intent;
- 377 (e) whether ~~[or not]~~ the entity's operations have been conducted in an efficient,
 378 effective, and cost efficient manner;
- 379 (f) whether ~~[or not]~~ the entity's programs have been effective in accomplishing
 380 intended objectives; and
- 381 (g) whether ~~[or not]~~ the entity's management control and information systems are
 382 adequate and effective.

383 ~~[(6) The Office of the Legislative Auditor General:]~~

384 ~~[(a) (i) shall, notwithstanding any other provision of law, have access to all records,~~
 385 ~~documents, and reports of any entity that receives public funds that are necessary to the scope~~
 386 ~~of the duties of the legislative auditor general or the office; and]~~

387 ~~[(ii) may issue a subpoena to obtain access as provided in Subsection (6)(a)(i) using the~~
 388 ~~procedures contained in Title 36, Chapter 14, Legislative Subpoena Powers;]~~

389 ~~[(b) establish policies, procedures, methods, and standards of audit work for the office~~
 390 ~~and staff;]~~

391 ~~[(c) prepare and submit each audit report without interference from any source relative~~
 392 ~~to the content of the report, the conclusions reached in the report, or the manner of disclosing~~
 393 ~~the results of the legislative auditor general's findings; and]~~

394 ~~[(d) prepare and submit the annual budget request for the office.]~~

395 ~~[(7)]~~ (8) (a) If requested by the Office of the Legislative Auditor General, each entity
 396 that the legislative auditor general is authorized to audit under Utah Constitution, Article VI,
 397 Section 33, or this section shall, notwithstanding any other provision of law except as provided

398 in Subsection (8)(b), provide the office with access to information, materials, or resources the
399 office determines are necessary to conduct an audit, examination, investigation, or review,
400 including:

401 (i) the following in the possession or custody of the entity in the format identified by
402 the office:

403 (A) a record, document, and report; and

404 (B) films, tapes, recordings, and electronically stored information;

405 (ii) entity personnel; and

406 (iii) each official or unofficial recording of formal or informal meetings or
407 conversations to which the entity has access.

408 (b) To the extent compliance would violate federal law, the requirements of Subsection
409 (8)(a) do not apply.

410 (9) (a) In carrying out the duties provided for in this section and under Utah
411 Constitution, Article VI, Section 33, the legislative auditor general may issue a subpoena to
412 access information, materials, or resources in accordance with Chapter 14, Legislative
413 Subpoena Powers.

414 (b) The legislative auditor general may issue a subpoena, as described in Subsection
415 (9)(a), to a financial institution or any other entity to obtain information as part of an
416 investigation of fraud, waste, or abuse, including any suspected malfeasance, misfeasance, or
417 nonfeasance involving public funds.

418 (10) To preserve the professional integrity and independence of the office:

419 (a) no legislator or public official may urge the appointment of any person to the office;
420 and

421 (b) the legislative auditor general may not be appointed to serve on any board,
422 authority, commission, or other agency of the state during the legislative auditor general's term
423 as legislative auditor general.

424 ~~[(8)]~~ (11) (a) The following records in the custody or control of the legislative auditor
425 general ~~[shall be]~~ are protected records under Title 63G, Chapter 2, Government Records
426 Access and Management Act:

427 ~~[(a)]~~ (i) ~~[Records that would]~~ records and audit work papers that would disclose
428 information relating to allegations of personal misconduct, gross mismanagement, or illegal

429 activity of a past or present governmental employee if the information or allegation cannot be
 430 corroborated by the legislative auditor general through other documents or evidence, and the
 431 records relating to the allegation are not relied upon by the legislative auditor general in
 432 preparing a final audit report[~~;~~];

433 ~~[(b)]~~ (ii) ~~[Records]~~ records and audit workpapers ~~[to the extent they]~~ that would
 434 disclose the identity of a person who, during the course of a legislative audit, communicated
 435 the existence of ~~[any]~~;

436 (A) unethical behavior;

437 (B) waste of public funds, property, or [manpower,] personnel; or

438 (C) a violation or suspected violation of a United States, Utah state, or political
 439 subdivision law, rule, ordinance, or regulation [adopted under the laws of this state, a political
 440 subdivision of the state, or any recognized entity of the United States, if the information was],
 441 if the person disclosed on the condition that the identity of the person be protected[~~;~~];

442 ~~[(c)]~~ (iii) ~~[Prior to the time that]~~ before an audit is completed and the final audit report
 443 is released, records or drafts circulated to a person who is not an employee or head of [a
 444 governmental] an entity for ~~[their]~~ review, response, or information[~~;~~];

445 ~~[(d)]~~ (iv) ~~[Records]~~ records that would disclose:

446 (A) an outline;

447 (B) all or part of [any] an audit survey [plans], audit risk assessment plan, or audit
 448 program[~~;~~]; or

449 (C) other procedural documents necessary to fulfill the duties of the office; and

450 ~~[(e)]~~ (v) ~~[Requests]~~ requests for audits, if disclosure would risk circumvention of an
 451 audit.

452 ~~[(f) The provisions of Subsections (8)(a), (b), and (c) do not prohibit the disclosure of~~
 453 ~~records or information that relate to a violation of the law by a governmental entity or~~
 454 ~~employee to a government prosecutor or peace officer.]~~

455 (b) The provisions of Subsection (11)(a) do not prohibit the disclosure of records or
 456 information to a government prosecutor or peace officer if those records or information relate
 457 to a violation of the law by an entity or entity employee.

458 (c) A record, as defined in Section 63G-2-103, created by the Office of the Legislative
 459 General Auditor in a closed meeting held in accordance with Section 52-4-205:

- 460 (i) is a protected record, as defined in Section 63G-2-103;
- 461 (ii) to the extent the record contains information:
- 462 (A) described in Section 63G-2-302, is a private record; or
- 463 (B) described in Section 63G-2-304, is a controlled record; and
- 464 (iii) may not be reclassified by the office.

465 ~~[(g)]~~ (d) The provisions of this section do not limit the authority otherwise given to the
466 legislative auditor general to maintain the private, controlled, or protected record status of a
467 shared record in the legislative auditor general's possession or classify a document as public,
468 private, controlled, or protected under Title 63G, Chapter 2, Government Records Access and
469 Management Act.

470 ~~[(9)]~~ (12) The legislative auditor general shall:

471 (a) be available to the Legislature and to the Legislature's committees for consultation
472 on matters relevant to areas of the legislative auditor general's professional competence;

473 (b) conduct special audits as requested by the ~~[Legislative Management Committee]~~
474 Audit Subcommittee;

475 (c) report immediately ~~[in writing to the Legislative Management Committee through~~
476 ~~its audit subcommittee]~~ to the Audit Subcommittee any apparent violation of penal statutes
477 disclosed by the audit of ~~[a state agency]~~ an entity and furnish to the ~~[Legislative Management~~
478 ~~Committee]~~ Audit Subcommittee all information relative to the apparent violation;

479 (d) report immediately ~~[in writing to the Legislative Management Committee through~~
480 ~~its audit subcommittee]~~ to the Audit Subcommittee any apparent instances of malfeasance or
481 nonfeasance by ~~[a state]~~ an entity officer or employee disclosed by the audit of ~~[a state agency]~~
482 an entity; and

483 (e) make any recommendations to the ~~[Legislative Management Committee through its~~
484 ~~audit subcommittee]~~ Audit Subcommittee with respect to the alteration or improvement of the
485 accounting system used by ~~[any]~~ an entity ~~[that receives public funds].~~

486 ~~[(10)]~~ (13) If the legislative auditor general conducts an audit of ~~[a state agency]~~ an
487 entity that has previously been audited and finds that the ~~[state agency]~~ entity has not
488 implemented a recommendation made by the legislative auditor general in a previous audit, the
489 legislative auditor general shall, upon release of the audit:

490 (a) report immediately ~~[in writing to the Legislative Management Committee through~~

491 ~~its audit subcommittee] to the Audit Subcommittee that the [state agency] entity has not~~
492 ~~implemented that recommendation; and~~

493 (b) shall report, as soon as possible, that the [state agency] entity has not implemented
494 that recommendation to ~~[a meeting of]~~ an appropriate legislative committee designated by the
495 ~~[audit subcommittee of the Legislative Management Committee] Audit Subcommittee.~~

496 ~~[(11) (a) Prior to each annual general session, the legislative auditor general shall~~
497 ~~prepare a summary of the audits conducted and of actions taken based upon them during the~~
498 ~~preceding year.]~~

499 ~~[(b) This report shall also set forth any items and recommendations that are important~~
500 ~~for consideration in the forthcoming session, together with a brief statement or rationale for~~
501 ~~each item or recommendation.]~~

502 ~~[(c) The legislative auditor general shall deliver the report to the Legislature and to the~~
503 ~~appropriate committees of the Legislature.]~~

504 (14) Before each annual general session, the legislative auditor general shall:

505 (a) prepare an annual report that:

506 (i) summarizes the audits, examinations, investigations, and reviews conducted by the
507 office since the last annual report; and

508 (ii) evaluate and report the degree to which an entity that has been the subject of an
509 audit has implemented the audit recommendations;

510 (b) include in the report any items and recommendations that the legislative auditor
511 general believes the Legislature should consider in the annual general session; and

512 (c) deliver the report to the Legislature and to the appropriate committees of the
513 Legislature.

514 ~~[(12) (a) No person or entity may:]~~

515 ~~[(i) interfere with a legislative audit, examination, or review of any entity conducted by~~
516 ~~the office; or]~~

517 ~~[(ii) interfere with the office relative to the content of the report, the conclusions~~
518 ~~reached in the report, or the manner of disclosing the results and findings of the office.]~~

519 ~~[(b) Any person or entity that violates the provisions of this Subsection (12) is guilty of~~
520 ~~a class B misdemeanor.]~~

521 ~~[(13)]~~ (15) (a) If the chief officer of an entity has actual knowledge or reasonable cause

522 to believe that there is misappropriation of the entity's public funds or assets, or another entity
523 officer has actual knowledge or reasonable cause to believe that the chief officer is
524 misappropriating the entity's public funds or assets, the chief officer or, alternatively, the other
525 entity officer, shall immediately notify, in writing:

526 (i) the Office of the Legislative Auditor General;

527 (ii) the attorney general, county attorney, or district attorney; and

528 (iii) (A) for a state government organization, the chief executive officer;

529 (B) for a political subdivision government organization, the legislative body or
530 governing board; or

531 (C) for a receiving organization, the governing board or chief executive officer unless
532 the chief executive officer is believed to be misappropriating the funds or assets, in which case
533 the next highest officer of the receiving organization.

534 (b) As described in Subsection (15)(a), the entity chief officer or, if applicable, another
535 entity officer, is subject to the protections of Title 67, Chapter 21, Utah Protection of Public
536 Employees Act.

537 (c) If the Office of the Legislative Auditor General receives a notification under
538 Subsection (15)(a) or other information of misappropriation of public funds or assets of an
539 entity, the office shall inform the Audit Subcommittee.

540 (d) The attorney general, county attorney, or district attorney shall notify, in writing,
541 the Office of the Legislative Auditor General whether the attorney general, county attorney, or
542 district attorney pursued criminal or civil sanctions in the matter.

543 (16) (a) An actor commits interference with a legislative audit if the actor uses force,
544 violence, intimidation, or engages in any other unlawful act with a purpose to interfere with:

545 (i) a legislative audit, examination, investigation, or review of an entity conducted by
546 the Office of the Legislative Auditor General; or

547 (ii) the Office of the Legislative Auditor General's decisions relating to:

548 (A) the content of the office's report;

549 (B) the conclusions reached in the office's report; or

550 (C) the manner of disclosing the results and findings of the office.

551 (b) A violation of Subsection (16)(a) is a class B misdemeanor.

552 (17) (a) Beginning July 1, 2020, the Office of the Legislative Auditor General may

553 require any current employee, or any applicant for employment, to submit to a
 554 fingerprint-based local, regional, and criminal history background check as an ongoing
 555 condition of employment.

556 (b) An employee or applicant for employment shall provide a completed fingerprint
 557 card to the office upon request.

558 (c) The ~~[office]~~ Office of the Legislative Auditor General shall require that an
 559 individual required to submit to a background check under this ~~[subsection]~~ Subsection (17)
 560 also provide a signed waiver on a form provided by the office that meets the requirements of
 561 Subsection 53-10-108(4).

562 ~~[(e)]~~ (d) For a noncriminal justice background search and registration in accordance
 563 with Subsection 53-10-108(13), the office shall submit to the Bureau of Criminal
 564 Identification:

565 (i) the employee's or applicant's personal identifying information and fingerprints for a
 566 criminal history search of applicable local, regional, and national databases; and

567 (ii) a request for all information received as a result of the local, regional, and
 568 nationwide background check.

569 Section 6. Section 36-12-15.1 is amended to read:

570 **36-12-15.1. Systemic performance audits.**

571 (1) As used in this section, "entity" means:

572 (a) an entity in the executive branch that receives an ongoing line item appropriation in
 573 an appropriations act; and

574 (b) any local education agency, as defined in Section 53E-1-102, that receives public
 575 funds.

576 (2) (a) Each year, subject to the availability of work capacity and the discretion of the
 577 ~~[Legislative]~~ Audit ~~[Committee]~~ Subcommittee created in Section 36-12-8, the Office of the
 578 Legislative Auditor General may, in addition to other audits performed by the office, perform:

579 (i) ~~[an]~~ a systemic performance audit of one or more executive branch ~~[entity's~~
 580 ~~appropriations]~~ entities; and

581 (ii) ~~[an]~~ a systemic performance audit of one or more local education ~~[agency's~~
 582 ~~appropriations]~~ agencies.

583 (b) An audit performed ~~[pursuant to]~~ under Subsection (2)(a) shall, as is appropriate for

584 each individual audit:

585 (i) evaluate the extent to which the entity has efficiently and effectively used the
586 appropriation by identifying:

587 (A) the entity's appropriation history;

588 (B) the entity's spending and efficiency history; and

589 (C) historic trends in the entity's operational performance effectiveness;

590 (ii) evaluate whether the entity's size and operation are commensurate with the entity's
591 spending history;

592 (iii) evaluate whether the entity is diligent in its stewardship of [state] resources;

593 (iv) provide ~~[an in-depth analysis review]~~ a systemic performance audit of the entity's
594 operations performance improvements;

595 (v) if possible, incorporate the audit methodology of other audits performed by the
596 Office of the Legislative Auditor General; and

597 (vi) be conducted according to the process established for the Audit Subcommittee
598 ~~[created in Section 36-12-8]~~.

599 (c) After releasing an audit report ~~[pursuant to]~~ under Subsection (2)(a), the Audit
600 Subcommittee shall make the audit report available to:

601 (i) each member of the Senate and the House of Representatives; and

602 (ii) the governor or the governor's designee.

603 (d) The Office of the Legislative Auditor General shall:

604 (i) summarize the findings of an audit described in Subsection (2)(a) [im:]; and

605 ~~[(i) a unique section of the legislative auditor general's annual report; and]~~

606 ~~[(ii) a format that the legislative fiscal analyst may use in preparation of the annual~~
607 ~~appropriations no later than 30 days before the day on which the Legislature convenes]~~

608 (ii) provide a copy of each audit report and the annual report to the legislative fiscal
609 analyst and director of the Office of Legislative Research and General Counsel as soon as each
610 report is completed.

611 (3) The Office of the Legislative Auditor General ~~[shall]~~ may consult with the
612 ~~[legislative fiscal analyst]~~ Office of the Legislative Fiscal Analyst or the Office of Legislative
613 Research and General Counsel in preparing the summary required by Subsection (2)(d).

614 (4) The Legislature, in evaluating an entity's request for an increase in its base budget,

615 shall:

- 616 (a) review the audit report required by this section and any relevant audits; and
- 617 (b) consider the entity's request for an increase in its base budget in light of the entity's
- 618 prior history of savings and efficiencies as evidenced by the audit report required by this
- 619 section.

620 Section 7. Section **36-14-2** is amended to read:

621 **36-14-2. Issuers.**

622 (1) Any of the following persons is an issuer, who may issue legislative subpoenas by

623 following the procedures set forth in this chapter:

- 624 (a) the speaker of the House of Representatives;
- 625 (b) the president of the Senate;
- 626 (c) a chair of any legislative standing committee;
- 627 (d) a chair of any legislative interim committee;
- 628 (e) a chair of any special committee established by the Legislative Management
- 629 Committee, the speaker of the House of Representatives, or the president of the Senate;
- 630 (f) a chair of any subcommittee of the Legislative Management Committee;
- 631 (g) a chair of a special investigative committee;
- 632 (h) a chair of a Senate or House Ethics Committee;
- 633 (i) a chair of the Executive Appropriations Committee as created in [JR3-2-401](#);
- 634 (j) a chair of an appropriations subcommittee as created in [JR3-2-302](#);
- 635 (k) the director of the Office of Legislative Research and General Counsel;
- 636 (l) the legislative auditor general;
- 637 (m) the [~~director of the Office of Legislative Fiscal Analyst~~] legislative fiscal analyst;

638 and

- 639 (n) the legislative general counsel.
- 640 (2) A legislative body, a legislative office, an issuer, or a legislative staff member
- 641 designated by an issuer may:

- 642 (a) administer an oath or affirmation; and
- 643 (b) take evidence, including testimony.

644 Section 8. Section **36-14-4** is amended to read:

645 **36-14-4. Service.**

646 Legislative subpoenas may be served:

647 (1) within the state, by the sheriff of the county where service is made, or by his
648 deputy, or by any other person 18 years old or older who is not a member of the entity issuing
649 the subpoena;

650 (2) in another state or United States territory, by the sheriff of the county where the
651 service is made, or by his deputy, or by a United States marshal or his deputy;

652 (3) in a foreign country:

653 (a) by following the procedures prescribed by the law of the foreign country;

654 (b) upon an individual, by any person 18 years old or older who is not a member of the
655 entity delivering the subpoena to him personally, and upon a corporation or partnership or
656 association, by any person 18 years old or older who is not a member of the entity delivering
657 the subpoena to an officer, a managing or general agent of the corporation, partnership, or
658 association; or

659 (c) by any form of mail requiring a signed receipt, to be addressed and dispatched by
660 the legislative general counsel to the party to be served[-]; or

661 (4) by electronic transmission requiring acknowledgment of receipt.

662 Section 9. Section **36-14-5** is amended to read:

663 **36-14-5. Legislative subpoenas -- Enforcement.**

664 (1) If any person disobeys or fails to comply with a legislative subpoena, or if a person
665 appears pursuant to a subpoena and refuses to testify to a matter upon which the person may be
666 lawfully interrogated, that person is in contempt of the Legislature.

667 (2) (a) When the subject of a legislative subpoena disobeys or fails to comply with the
668 legislative subpoena, or if a person appears pursuant to a subpoena and refuses to testify to a
669 matter upon which the person may be lawfully interrogated, the issuer may:

670 (i) file a motion for an order to compel obedience to the subpoena with the district
671 court;

672 (ii) file, with the district court, a motion for an order to show cause why the penalties
673 established in Title 78B, Chapter 6, Part 3, Contempt, should not be imposed upon the person
674 named in the subpoena for contempt of the Legislature; or

675 (iii) pursue other remedies against persons in contempt of the Legislature.

676 (b) (i) Upon receipt of a motion under this subsection, the court shall expedite the

677 hearing and decision on the motion.

678 (ii) A court may:

679 (A) order the person named in the subpoena to comply with the subpoena; and

680 (B) impose any penalties authorized by Title 78B, Chapter 6, Part 3, Contempt, upon
681 the person named in the subpoena for contempt [~~of the Legislature~~].

682 (3) (a) If a legislative subpoena requires the production of accounts, books, papers,
683 documents, electronically stored information, or tangible things, the person or entity to whom
684 [it] the subpoena is directed may petition a district court to quash or modify the subpoena at or
685 before the time specified in the subpoena for compliance.

686 (b) An issuer may respond to a motion to quash or modify the subpoena by pursuing
687 any remedy authorized by Subsection (2).

688 (c) If the court finds that a legislative subpoena requiring the production of accounts,
689 books, papers, documents, electronically stored information, or tangible things is unreasonable
690 or oppressive, the court may quash or modify the subpoena.

691 (4) Nothing in this section prevents an issuer from seeking an extraordinary writ to
692 remedy contempt of the Legislature.

693 (5) Any party aggrieved by a decision of a court under this section may appeal that
694 action directly to the Utah Supreme Court.

695 Section 10. Section **52-4-206** is amended to read:

696 **52-4-206. Record of closed meetings.**

697 (1) Except as provided under Subsection (6), if a public body closes a meeting under
698 Subsection [52-4-205](#)(1), the public body:

699 (a) shall make a recording of the closed portion of the meeting; and

700 (b) may keep detailed written minutes that disclose the content of the closed portion of
701 the meeting.

702 (2) A recording of a closed meeting shall be complete and unedited from the
703 commencement of the closed meeting through adjournment of the closed meeting.

704 (3) The recording and any minutes of a closed meeting shall include:

705 (a) the date, time, and place of the meeting;

706 (b) the names of members present and absent; and

707 (c) the names of all others present except where the disclosure would infringe on the

708 confidentiality necessary to fulfill the original purpose of closing the meeting.

709 (4) Minutes or recordings of a closed meeting that are required to be retained
710 permanently shall be maintained in or converted to a format that meets long-term records
711 storage requirements.

712 (5) A recording, transcript, report, and written minutes of a closed meeting are
713 protected records under Title 63G, Chapter 2, Government Records Access and Management
714 Act, except that the records:

715 (a) may be disclosed under a court order only as provided under Section 52-4-304[-];
716 and

717 (b) shall be disclosed, upon request, to the Office of the Legislative Auditor General
718 under Section 36-12-15.

719 (6) If a public body closes a meeting exclusively for the purposes described under
720 Subsection 52-4-205(1)(a), (1)(f), or (2):

721 (a) the person presiding shall sign a sworn statement affirming that the sole purpose for
722 closing the meeting was to discuss the purposes described under Subsection
723 52-4-205(1)(a),(1)(f), or (2); and

724 (b) the provisions of Subsection (1) of this section do not apply.

725 Section 11. Section 53B-7-708 is amended to read:

726 **53B-7-708. Legislative audit.**

727 (1) Subject to prioritization of the Audit Subcommittee, the Office of the Legislative
728 Auditor General established under Section 36-12-15 shall in any fiscal year:

729 (a) conduct an audit of money appropriated for performance funding; and

730 (b) prepare and submit a written report for an audit described in this section in
731 accordance with [~~Subsection 36-12-15(4)(b)(ii)] Section 36-12-15.~~

732 (2) An audit described in this section shall include:

733 (a) an evaluation of the implementation of performance funding; and

734 (b) the use of performance funding.

735 Section 12. Section 53B-33-301 is amended to read:

736 **53B-33-301. Data research program.**

737 (1) The center shall establish a data research program for the purpose of analyzing data
738 that is:

- 739 (a) collected over time;
- 740 (b) aggregated from multiple sources; and
- 741 (c) connected and de-identified.
- 742 (2) The center may, in order to establish the data research program described in
- 743 Subsection (1):
- 744 (a) acquire property or equipment in order to store aggregated, connected, and
- 745 de-identified data derived from data contributed by the participating entities; or
- 746 (b) contract with a private entity in accordance with Title 63G, Chapter 6a, Utah
- 747 Procurement Code, or with a state government entity to:
- 748 (i) store aggregated, connected, and de-identified data derived from data contributed by
- 749 the participating entities; or
- 750 (ii) utilize existing aggregated, connected, and de-identified data maintained by a state
- 751 government entity.
- 752 (3) A participating entity shall contribute data to the data research program described in
- 753 Subsection (1) within guidelines established by the center.
- 754 (4) The center may only release data maintained by the center in accordance with the
- 755 procedures described in this chapter.
- 756 (5) The center shall:
- 757 (a) as directed by the board, serve as a repository in the state of data from institutions
- 758 of higher education;
- 759 (b) collaborate with the board and the State Board of Education to coordinate access to
- 760 the unique student identifier of a public education student who later attends an institution of
- 761 higher education in accordance with Sections [53B-1-109](#) and [53E-4-308](#);
- 762 (c) develop, establish, and maintain programs that promote access to data from
- 763 institutions of higher education;
- 764 (d) identify initiatives that leverage education data that will improve a state citizen's
- 765 ability to:
- 766 (i) access services at an institution of higher education; or
- 767 (ii) graduate with a postsecondary certificate or degree; and
- 768 (e) perform all other duties provided in this chapter.
- 769 (6) The director shall identify the resources necessary to successfully implement

770 initiatives described in Subsection (5)(d), in accordance with Section [53B-7-101](#).

771 (7) The center may:

772 (a) employ staff necessary to carry out the center's duties;

773 (b) purchase, own, create, or maintain equipment necessary to:

774 (i) collect data from the participating entities;

775 (ii) connect and de-identify data collected by the center;

776 (iii) store connected and de-identified data; or

777 (iv) conduct research on data stored or obtained by the center; or

778 (c) contract with a private entity, another state or federal entity, or a political

779 subdivision of the state to carry out the center's duties as provided in this chapter.

780 (8) The data research program is not subject to Title 63G, Chapter 2, Government
781 Records Access and Management Act.

782 (9) The center:

783 (a) shall, upon request by the Office of the Legislative Auditor General, provide access
784 to all records, data, and other materials in possession of the center; and

785 (b) is otherwise subject to the authority of the legislative auditor general in accordance
786 with Utah Constitution, Article VI, Section 33, and Section [36-12-15](#).

787 Section 13. Section **59-1-403** is amended to read:

788 **59-1-403. Confidentiality -- Exceptions -- Penalty -- Application to property tax.**

789 (1) As used in this section:

790 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:

791 (i) the commission administers under:

792 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax Act;

793 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;

794 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;

795 (D) Section [19-6-805](#);

796 (E) Section [63H-1-205](#); or

797 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges;

798 and

799 (ii) with respect to which the commission distributes the revenue collected from the
800 tax, fee, or charge to a qualifying jurisdiction.

- 801 (b) "Qualifying jurisdiction" means:
- 802 (i) a county, city, town, or metro township; or
- 803 (ii) the military installation development authority created in Section [63H-1-201](#).
- 804 (2) (a) Any of the following may not divulge or make known in any manner any
- 805 information gained by that person from any return filed with the commission:
- 806 (i) a tax commissioner;
- 807 (ii) an agent, clerk, or other officer or employee of the commission; or
- 808 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or
- 809 town.
- 810 (b) An official charged with the custody of a return filed with the commission is not
- 811 required to produce the return or evidence of anything contained in the return in any action or
- 812 proceeding in any court, except:
- 813 (i) in accordance with judicial order;
- 814 (ii) on behalf of the commission in any action or proceeding under:
- 815 (A) this title; or
- 816 (B) other law under which persons are required to file returns with the commission;
- 817 (iii) on behalf of the commission in any action or proceeding to which the commission
- 818 is a party; or
- 819 (iv) on behalf of any party to any action or proceeding under this title if the report or
- 820 facts shown by the return are directly involved in the action or proceeding.
- 821 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may
- 822 admit in evidence, any portion of a return or of the facts shown by the return, as are specifically
- 823 pertinent to the action or proceeding.
- 824 (3) This section does not prohibit:
- 825 (a) a person or that person's duly authorized representative from receiving a copy of
- 826 any return or report filed in connection with that person's own tax;
- 827 (b) the publication of statistics as long as the statistics are classified to prevent the
- 828 identification of particular reports or returns; and
- 829 (c) the inspection by the attorney general or other legal representative of the state of the
- 830 report or return of any taxpayer:
- 831 (i) who brings action to set aside or review a tax based on the report or return;

832 (ii) against whom an action or proceeding is contemplated or has been instituted under
833 this title; or

834 (iii) against whom the state has an unsatisfied money judgment.

835 (4) (a) Notwithstanding Subsection (2) and for purposes of administration, the
836 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative
837 Rulemaking Act, provide for a reciprocal exchange of information with:

838 (i) the United States Internal Revenue Service; or

839 (ii) the revenue service of any other state.

840 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and
841 corporate franchise tax, the commission may by rule, made in accordance with Title 63G,
842 Chapter 3, Utah Administrative Rulemaking Act, share information gathered from returns and
843 other written statements with the federal government, any other state, any of the political
844 subdivisions of another state, or any political subdivision of this state, except as limited by
845 Sections [59-12-209](#) and [59-12-210](#), if the political subdivision, other state, or the federal
846 government grant substantially similar privileges to this state.

847 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and
848 corporate franchise tax, the commission may by rule, in accordance with Title 63G, Chapter 3,
849 Utah Administrative Rulemaking Act, provide for the issuance of information concerning the
850 identity and other information of taxpayers who have failed to file tax returns or to pay any tax
851 due.

852 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the
853 Division of Environmental Response and Remediation, as defined in Section [19-6-402](#), as
854 requested by the director of the Division of Environmental Response and Remediation, any
855 records, returns, or other information filed with the commission under Chapter 13, Motor and
856 Special Fuel Tax Act, or Section [19-6-410.5](#) regarding the environmental assurance program
857 participation fee.

858 (e) Notwithstanding Subsection (2), at the request of any person the commission shall
859 provide that person sales and purchase volume data reported to the commission on a report,
860 return, or other information filed with the commission under:

861 (i) Chapter 13, Part 2, Motor Fuel; or

862 (ii) Chapter 13, Part 4, Aviation Fuel.

863 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,
864 as defined in Section 59-22-202, the commission shall report to the manufacturer:

865 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
866 manufacturer and reported to the commission for the previous calendar year under Section
867 59-14-407; and

868 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the
869 manufacturer for which a tax refund was granted during the previous calendar year under
870 Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

871 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,
872 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is prohibited
873 from selling cigarettes to consumers within the state under Subsection 59-14-210(2).

874 (h) Notwithstanding Subsection (2), the commission may:

875 (i) provide to the Division of Consumer Protection within the Department of
876 Commerce and the attorney general data:

877 (A) reported to the commission under Section 59-14-212; or

878 (B) related to a violation under Section 59-14-211; and

879 (ii) upon request, provide to any person data reported to the commission under
880 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).

881 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee
882 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's Office of
883 Planning and Budget, provide to the committee or office the total amount of revenues collected
884 by the commission under Chapter 24, Radioactive Waste Facility Tax Act, for the time period
885 specified by the committee or office.

886 (j) Notwithstanding Subsection (2), the commission shall make the directory required
887 by Section 59-14-603 available for public inspection.

888 (k) Notwithstanding Subsection (2), the commission may share information with
889 federal, state, or local agencies as provided in Subsection 59-14-606(3).

890 (l) (i) Notwithstanding Subsection (2), the commission shall provide the Office of
891 Recovery Services within the Department of Health and Human Services any relevant
892 information obtained from a return filed under Chapter 10, Individual Income Tax Act,
893 regarding a taxpayer who has become obligated to the Office of Recovery Services.

894 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office of
895 Recovery Services to any other state's child support collection agency involved in enforcing
896 that support obligation.

897 (m) (i) Notwithstanding Subsection (2), upon request from the state court
898 administrator, the commission shall provide to the state court administrator, the name, address,
899 telephone number, county of residence, and social security number on resident returns filed
900 under Chapter 10, Individual Income Tax Act.

901 (ii) The state court administrator may use the information described in Subsection
902 (4)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

903 (n) (i) As used in this Subsection (4)(n):

904 (A) "GO Utah office" means the Governor's Office of Economic Opportunity created in
905 Section 63N-1a-301.

906 (B) "Income tax information" means information gained by the commission that is
907 required to be attached to or included in a return filed with the commission under Chapter 7,
908 Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

909 (C) "Other tax information" means information gained by the commission that is
910 required to be attached to or included in a return filed with the commission except for a return
911 filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual
912 Income Tax Act.

913 (D) "Tax information" means income tax information or other tax information.

914 (ii) (A) Notwithstanding Subsection (2) and except as provided in Subsection
915 (4)(n)(ii)(B) or (C), the commission shall at the request of the GO Utah office provide to the
916 GO Utah office all income tax information.

917 (B) For purposes of a request for income tax information made under Subsection
918 (4)(n)(ii)(A), the GO Utah office may not request and the commission may not provide to the
919 GO Utah office a person's address, name, social security number, or taxpayer identification
920 number.

921 (C) In providing income tax information to the GO Utah office, the commission shall
922 in all instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).

923 (iii) (A) Notwithstanding Subsection (2) and except as provided in Subsection
924 (4)(n)(iii)(B), the commission shall at the request of the GO Utah office provide to the GO

925 Utah office other tax information.

926 (B) Before providing other tax information to the GO Utah office, the commission
927 shall redact or remove any name, address, social security number, or taxpayer identification
928 number.

929 (iv) The GO Utah office may provide tax information received from the commission in
930 accordance with this Subsection (4)(n) only:

931 (A) as a fiscal estimate, fiscal note information, or statistical information; and

932 (B) if the tax information is classified to prevent the identification of a particular
933 return.

934 (v) (A) A person may not request tax information from the GO Utah office under Title
935 63G, Chapter 2, Government Records Access and Management Act, or this section, if the GO
936 Utah office received the tax information from the commission in accordance with this
937 Subsection (4)(n).

938 (B) The GO Utah office may not provide to a person that requests tax information in
939 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax information the
940 GO Utah office provides in accordance with Subsection (4)(n)(iv).

941 (o) Notwithstanding Subsection (2), the commission may provide to the governing
942 board of the agreement or a taxing official of another state, the District of Columbia, the United
943 States, or a territory of the United States:

944 (i) the following relating to an agreement sales and use tax:

945 (A) information contained in a return filed with the commission;

946 (B) information contained in a report filed with the commission;

947 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or

948 (D) a document filed with the commission; or

949 (ii) a report of an audit or investigation made with respect to an agreement sales and
950 use tax.

951 (p) Notwithstanding Subsection (2), the commission may provide information
952 concerning a taxpayer's state income tax return or state income tax withholding information to
953 the Driver License Division if the Driver License Division:

954 (i) requests the information; and

955 (ii) provides the commission with a signed release form from the taxpayer allowing the

956 Driver License Division access to the information.

957 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah
958 Communications Authority, or a division of the Utah Communications Authority, the
959 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and
960 63H-7a-502.

961 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah
962 Educational Savings Plan information related to a resident or nonresident individual's
963 contribution to a Utah Educational Savings Plan account as designated on the resident or
964 nonresident's individual income tax return as provided under Section 59-10-1313.

965 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under
966 Sections 26-18-2.5 and 26-40-105, the commission shall provide an eligibility worker with the
967 Department of Health and Human Services or its designee with the adjusted gross income of an
968 individual if:

969 (i) an eligibility worker with the Department of Health and Human Services or its
970 designee requests the information from the commission; and

971 (ii) the eligibility worker has complied with the identity verification and consent
972 provisions of Sections 26-18-2.5 and 26-40-105.

973 (t) Notwithstanding Subsection (2), the commission may provide to a county, as
974 determined by the commission, information declared on an individual income tax return in
975 accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption
976 authorized under Section 59-2-103.

977 (u) Notwithstanding Subsection (2), the commission shall provide a report regarding
978 any access line provider that is over 90 days delinquent in payment to the commission of
979 amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid Wireless
980 Telecommunications Service Charges, to the board of the Utah Communications Authority
981 created in Section 63H-7a-201.

982 (v) Notwithstanding Subsection (2), the commission shall provide the Department of
983 Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the
984 previous calendar year under Section 59-24-103.5.

985 (w) Notwithstanding Subsection (2), the commission may, upon request, provide to the
986 Department of Workforce Services any information received under Chapter 10, Part 4,

987 Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

988 (x) Notwithstanding Subsection (2), the commission may provide the Public Service
989 Commission or the Division of Public Utilities information related to a seller that collects and
990 remits to the commission a charge described in Subsection 69-2-405(2), including the seller's
991 identity and the number of charges described in Subsection 69-2-405(2) that the seller collects.

992 (y) (i) Notwithstanding Subsection (2), the commission shall provide to each qualifying
993 jurisdiction the collection data necessary to verify the revenue collected by the commission for
994 a distributed tax, fee, or charge collected within the qualifying jurisdiction.

995 (ii) In addition to the information provided under Subsection (4)(y)(i), the commission
996 shall provide a qualifying jurisdiction with copies of returns and other information relating to a
997 distributed tax, fee, or charge collected within the qualifying jurisdiction.

998 (iii) (A) To obtain the information described in Subsection (4)(y)(ii), the chief
999 executive officer or the chief executive officer's designee of the qualifying jurisdiction shall
1000 submit a written request to the commission that states the specific information sought and how
1001 the qualifying jurisdiction intends to use the information.

1002 (B) The information described in Subsection (4)(y)(ii) is available only in official
1003 matters of the qualifying jurisdiction.

1004 (iv) Information that a qualifying jurisdiction receives in response to a request under
1005 this subsection is:

1006 (A) classified as a private record under Title 63G, Chapter 2, Government Records
1007 Access and Management Act; and

1008 (B) subject to the confidentiality requirements of this section.

1009 (z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic
1010 Beverage Services Commission, upon request, with taxpayer status information related to state
1011 tax obligations necessary to comply with the requirements described in Section 32B-1-203.

1012 (5) (a) Each report and return shall be preserved for at least three years.

1013 (b) After the three-year period provided in Subsection (5)(a) the commission may
1014 destroy a report or return.

1015 (6) (a) Any individual who violates this section is guilty of a class A misdemeanor.

1016 (b) If the individual described in Subsection (6)(a) is an officer or employee of the
1017 state, the individual shall be dismissed from office and be disqualified from holding public

1018 office in this state for a period of five years thereafter.

1019 (c) Notwithstanding Subsection (6)(a) or (b), the GO Utah office, when requesting
1020 information in accordance with Subsection (4)(n)(iii), or an individual who requests
1021 information in accordance with Subsection (4)(n)(v):

1022 (i) is not guilty of a class A misdemeanor; and

1023 (ii) is not subject to:

1024 (A) dismissal from office in accordance with Subsection (6)(b); or

1025 (B) disqualification from holding public office in accordance with Subsection (6)(b).

1026 (d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the
1027 Office of the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative
1028 Organization, an individual described in Subsection (2):

1029 (i) is not guilty of a class A misdemeanor; and

1030 (ii) is not subject to:

1031 (A) dismissal from office in accordance with Subsection (6)(b); or

1032 (B) disqualification from holding public office in accordance with Subsection (6)(b).

1033 (7) Except as provided in Section 59-1-404, this part does not apply to the property tax.

1034 Section 14. Section 59-1-404 is amended to read:

1035 **59-1-404. Definitions -- Confidentiality of commercial information obtained from**
1036 **a property taxpayer or derived from the commercial information -- Rulemaking**
1037 **authority -- Exceptions -- Written explanation -- Signature requirements -- Retention of**
1038 **signed explanation by employer -- Penalty.**

1039 (1) As used in this section:

1040 (a) "Appraiser" means an individual who holds an appraiser's certificate or license
1041 issued by the Division of Real Estate under Title 61, Chapter 2g, Real Estate Appraiser
1042 Licensing and Certification Act and includes an individual associated with an appraiser who
1043 assists the appraiser in preparing an appraisal.

1044 (b) "Appraisal" is as defined in Section 61-2g-102.

1045 (c) (i) "Commercial information" means:

1046 (A) information of a commercial nature obtained from a property taxpayer regarding
1047 the property taxpayer's property; or

1048 (B) information derived from the information described in this Subsection (1)(c)(i).

1049 (ii) (A) "Commercial information" does not include information regarding a property
1050 taxpayer's property if the information is intended for public use.

1051 (B) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for
1052 purposes of Subsection (1)(c)(ii)(A), the commission may by rule prescribe the circumstances
1053 under which information is intended for public use.

1054 (d) "Consultation service" is as defined in Section [61-2g-102](#).

1055 (e) "Locally assessed property" means property that is assessed by a county assessor in
1056 accordance with Chapter 2, Part 3, County Assessment.

1057 (f) "Property taxpayer" means a person that:

1058 (i) is a property owner; or

1059 (ii) has in effect a contract with a property owner to:

1060 (A) make filings on behalf of the property owner;

1061 (B) process appeals on behalf of the property owner; or

1062 (C) pay a tax under Chapter 2, Property Tax Act, on the property owner's property.

1063 (g) "Property taxpayer's property" means property with respect to which a property
1064 taxpayer:

1065 (i) owns the property;

1066 (ii) makes filings relating to the property;

1067 (iii) processes appeals relating to the property; or

1068 (iv) pays a tax under Chapter 2, Property Tax Act, on the property.

1069 (h) "Protected commercial information" means commercial information that:

1070 (i) identifies a specific property taxpayer; or

1071 (ii) would reasonably lead to the identity of a specific property taxpayer.

1072 (2) An individual listed under Subsection [59-1-403\(2\)\(a\)](#) may not disclose commercial
1073 information:

1074 (a) obtained in the course of performing any duty that the individual listed under
1075 Subsection [59-1-403\(2\)\(a\)](#) performs under Chapter 2, Property Tax Act; or

1076 (b) relating to an action or proceeding:

1077 (i) with respect to a tax imposed on property in accordance with Chapter 2, Property
1078 Tax Act; and

1079 (ii) that is filed in accordance with:

- 1080 (A) this chapter;
- 1081 (B) Chapter 2, Property Tax Act; or
- 1082 (C) this chapter and Chapter 2, Property Tax Act.
- 1083 (3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual
- 1084 listed under Subsection 59-1-403(2)(a) may disclose the following information:
- 1085 (i) the assessed value of property;
- 1086 (ii) the tax rate imposed on property;
- 1087 (iii) a legal description of property;
- 1088 (iv) the physical description or characteristics of property, including a street address or
- 1089 parcel number for the property;
- 1090 (v) the square footage or acreage of property;
- 1091 (vi) the square footage of improvements on property;
- 1092 (vii) the name of a property taxpayer;
- 1093 (viii) the mailing address of a property taxpayer;
- 1094 (ix) the amount of a property tax:
- 1095 (A) assessed on property;
- 1096 (B) due on property;
- 1097 (C) collected on property;
- 1098 (D) abated on property; or
- 1099 (E) deferred on property;
- 1100 (x) the amount of the following relating to property taxes due on property:
- 1101 (A) interest;
- 1102 (B) costs; or
- 1103 (C) other charges;
- 1104 (xi) the tax status of property, including:
- 1105 (A) an exemption;
- 1106 (B) a property classification;
- 1107 (C) a bankruptcy filing; or
- 1108 (D) whether the property is the subject of an action or proceeding under this title;
- 1109 (xii) information relating to a tax sale of property; or
- 1110 (xiii) information relating to single-family residential property.

1111 (b) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual
1112 listed under Subsection 59-1-403(2)(a) shall disclose, upon request, the information described
1113 in Subsection 59-2-1007(9).

1114 (c) (i) Subject to Subsection (3)(c)(ii), a person may receive the information described
1115 in Subsection (3)(a) or (b) in written format.

1116 (ii) The following may charge a reasonable fee to cover the actual cost of providing the
1117 information described in Subsection (3)(a) or (b) in written format:

1118 (A) the commission;

1119 (B) a county;

1120 (C) a city; or

1121 (D) a town.

1122 (4) (a) Notwithstanding Subsection (2) and except as provided in Subsection (4)(c), an
1123 individual listed under Subsection 59-1-403(2)(a) shall disclose commercial information:

1124 (i) in accordance with judicial order;

1125 (ii) on behalf of the commission in any action or proceeding:

1126 (A) under this title;

1127 (B) under another law under which a property taxpayer is required to disclose
1128 commercial information; or

1129 (C) to which the commission is a party;

1130 (iii) on behalf of any party to any action or proceeding under this title if the commercial
1131 information is directly involved in the action or proceeding; or

1132 (iv) if the requirements of Subsection (4)(b) are met, that is:

1133 (A) relevant to an action or proceeding:

1134 (I) filed in accordance with this title; and

1135 (II) involving property; or

1136 (B) in preparation for an action or proceeding involving property.

1137 (b) Commercial information shall be disclosed in accordance with Subsection
1138 (4)(a)(iv):

1139 (i) if the commercial information is obtained from:

1140 (A) a real estate agent if the real estate agent is not a property taxpayer of the property
1141 that is the subject of the action or proceeding;

1142 (B) an appraiser if the appraiser:
1143 (I) is not a property taxpayer of the property that is the subject of the action or
1144 proceeding; and
1145 (II) did not receive the commercial information pursuant to Subsection (8);
1146 (C) a property manager if the property manager is not a property taxpayer of the
1147 property that is the subject of the action or proceeding; or
1148 (D) a property taxpayer other than a property taxpayer of the property that is the subject
1149 of the action or proceeding;
1150 (ii) regardless of whether the commercial information is disclosed in more than one
1151 action or proceeding; and
1152 (iii) (A) if a county board of equalization conducts the action or proceeding, the county
1153 board of equalization takes action to provide that any commercial information disclosed during
1154 the action or proceeding may not be disclosed by any person conducting or participating in the
1155 action or proceeding except as specifically allowed by this section;
1156 (B) if the commission conducts the action or proceeding, the commission enters a
1157 protective order or, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking
1158 Act, makes rules specifying that any commercial information disclosed during the action or
1159 proceeding may not be disclosed by any person conducting or participating in the action or
1160 proceeding except as specifically allowed by this section; or
1161 (C) if a court of competent jurisdiction conducts the action or proceeding, the court
1162 enters a protective order specifying that any commercial information disclosed during the
1163 action or proceeding may not be disclosed by any person conducting or participating in the
1164 action or proceeding except as specifically allowed by this section.
1165 (c) Notwithstanding Subsection (4)(a), a court may require the production of, and may
1166 admit in evidence, commercial information that is specifically pertinent to the action or
1167 proceeding.
1168 (5) Notwithstanding Subsection (2), this section does not prohibit:
1169 (a) the following from receiving a copy of any commercial information relating to the
1170 basis for assessing a tax that is charged to a property taxpayer:
1171 (i) the property taxpayer;
1172 (ii) a duly authorized representative of the property taxpayer;

- 1173 (iii) a person that has in effect a contract with the property taxpayer to:
1174 (A) make filings on behalf of the property taxpayer;
1175 (B) process appeals on behalf of the property taxpayer; or
1176 (C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;
1177 (iv) a property taxpayer that purchases property from another property taxpayer; or
1178 (v) a person that the property taxpayer designates in writing as being authorized to
1179 receive the commercial information;
- 1180 (b) the publication of statistics as long as the statistics are classified to prevent the
1181 identification of a particular property taxpayer's commercial information; or
1182 (c) the inspection by the attorney general or other legal representative of the state or a
1183 legal representative of a political subdivision of the state of the commercial information of a
1184 property taxpayer:
- 1185 (i) that brings action to set aside or review a tax or property valuation based on the
1186 commercial information;
- 1187 (ii) against which an action or proceeding is contemplated or has been instituted under
1188 this title; or
- 1189 (iii) against which the state or a political subdivision of the state has an unsatisfied
1190 money judgment.
- 1191 (6) Notwithstanding Subsection (2), in accordance with Title 63G, Chapter 3, Utah
1192 Administrative Rulemaking Act, the commission may by rule establish standards authorizing
1193 an individual listed under Subsection 59-1-403(2)(a) to disclose commercial information:
- 1194 (a) (i) in a published decision; or
1195 (ii) in carrying out official duties; and
1196 (b) if that individual listed under Subsection 59-1-403(2)(a) consults with the property
1197 taxpayer that provided the commercial information.
- 1198 (7) Notwithstanding Subsection (2):
1199 (a) an individual listed under Subsection 59-1-403(2)(a) may share commercial
1200 information with the following:
- 1201 (i) another individual listed in Subsection 59-1-403(2)(a)(i) or (ii); or
1202 (ii) a representative, agent, clerk, or other officer or employee of a county as required
1203 to fulfill an obligation created by Chapter 2, Property Tax Act;

1204 (b) an individual listed under Subsection 59-1-403(2)(a) may perform the following to
1205 fulfill an obligation created by Chapter 2, Property Tax Act:

- 1206 (i) publish notice;
- 1207 (ii) provide notice; or
- 1208 (iii) file a lien; or

1209 (c) the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah
1210 Administrative Rulemaking Act, share commercial information gathered from returns and other
1211 written statements with the federal government, any other state, any of the political
1212 subdivisions of another state, or any political subdivision of this state, if these political
1213 subdivisions or the federal government grant substantially similar privileges to this state.

1214 (8) Notwithstanding Subsection (2):

1215 (a) subject to the limitations in this section, an individual described in Subsection
1216 59-1-403(2)(a) may share the following commercial information with an appraiser:

- 1217 (i) the sales price of locally assessed property and the related financing terms;
- 1218 (ii) capitalization rates and related rates and ratios related to the valuation of locally
1219 assessed property; and

1220 (iii) income and expense information related to the valuation of locally assessed
1221 property; and

1222 (b) except as provided in Subsection (4), an appraiser who receives commercial
1223 information:

1224 (i) may disclose the commercial information:

1225 (A) to an individual described in Subsection 59-1-403(2)(a);

1226 (B) to an appraiser;

1227 (C) in an appraisal if protected commercial information is removed to protect its
1228 confidential nature; or

1229 (D) in performing a consultation service if protected commercial information is not
1230 disclosed; and

1231 (ii) may not use the commercial information:

1232 (A) for a purpose other than to prepare an appraisal or perform a consultation service;

1233 or

1234 (B) for a purpose intended to be, or which could reasonably be foreseen to be,

1235 anti-competitive to a property taxpayer.

1236 (9) (a) The commission shall:

1237 (i) prepare a written explanation of this section; and

1238 (ii) make the written explanation described in Subsection (9)(a)(i) available to the

1239 public.

1240 (b) An employer of a person described in Subsection 59-1-403(2)(a) shall:

1241 (i) provide the written explanation described in Subsection (9)(a)(i) to each person

1242 described in Subsection 59-1-403(2)(a) who is reasonably likely to receive commercial

1243 information;

1244 (ii) require each person who receives a written explanation in accordance with

1245 Subsection (9)(b)(i) to:

1246 (A) read the written explanation; and

1247 (B) sign the written explanation; and

1248 (iii) retain each written explanation that is signed in accordance with Subsection

1249 (9)(b)(ii) for a time period:

1250 (A) beginning on the day on which a person signs the written explanation in

1251 accordance with Subsection (9)(b)(ii); and

1252 (B) ending six years after the day on which the employment of the person described in

1253 Subsection (9)(b)(iii)(A) by the employer terminates.

1254 (c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

1255 commission shall by rule define "employer."

1256 (10) (a) An individual described in Subsection (1)(a) or 59-1-403(2)(a), or an

1257 individual that violates a protective order or similar limitation entered pursuant to Subsection

1258 (4)(b)(iii), is guilty of a class A misdemeanor if that person:

1259 (i) intentionally discloses commercial information in violation of this section; and

1260 (ii) knows that the disclosure described in Subsection (10)(a)(i) is prohibited by this

1261 section.

1262 (b) If the individual described in Subsection (10)(a) is an officer or employee of the

1263 state or a county and is convicted of violating this section, the individual shall be dismissed

1264 from office and be disqualified from holding public office in this state for a period of five years

1265 thereafter.

1266 (c) If the individual described in Subsection (10)(a) is an appraiser, the appraiser shall
1267 forfeit any certification or license received under Title 61, Chapter 2g, Real Estate Appraiser
1268 Licensing and Certification Act, for a period of five years.

1269 (d) If the individual described in Subsection (10)(a) is an individual associated with an
1270 appraiser who assists the appraiser in preparing appraisals, the individual shall be prohibited
1271 from becoming licensed or certified under Title 61, Chapter 2g, Real Estate Appraiser
1272 Licensing and Certification Act, for a period of five years.

1273 (11) Notwithstanding Subsection (10), for a disclosure of information to the Office of
1274 the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative
1275 Organization:

1276 (a) an individual does not violate a protective order or similar limitation entered in
1277 accordance with Subsection (4)(b)(iii); and

1278 (b) an individual described in Subsection (1)(a) or 59-1-403(2)(a):

1279 (i) is not guilty of a class A misdemeanor; and

1280 (ii) is not subject to the penalties described in Subsections (10)(b) through (d).

1281 Section 15. Section **63E-2-104** is amended to read:

1282 **63E-2-104. Legislative review.**

1283 (1) Each independent corporation is subject to:

1284 (a) review by the Retirement and Independent Entities Committee in accordance with
1285 Chapter 1, Independent Entities Act; and

1286 (b) the authority of the legislative auditor general in accordance with Utah
1287 Constitution, Article VI, Section 33, and Section 36-12-15.

1288 ~~[(2) Notwithstanding Section 36-12-15, the Office of Legislative Auditor General may~~
1289 ~~conduct comprehensive and special purpose audits, examinations, and reviews of any~~
1290 ~~independent corporation.]~~

1291 ~~[(3)]~~ (2) Each independent corporation shall report, as requested, to the committee on
1292 matters related to audits.

1293 Section 16. Section **63I-2-253** is amended to read:

1294 **63I-2-253. Repeal dates: Titles 53 through 53G.**

1295 ~~[(1) (a) Subsection 53B-2a-108(5), regarding exceptions to the composition of a~~
1296 ~~technical college board of trustees, is repealed July 1, 2022.]~~

1297 ~~[(b) When repealing Subsection 53B-2a-108(5), the Office of Legislative Research and~~
1298 ~~General Counsel shall, in addition to its authority under Subsection 36-12-12(3), make~~
1299 ~~necessary changes to subsection numbering and cross references.]~~

1300 ~~[(2)]~~ (1) Section 53B-6-105.7 is repealed July 1, 2024.

1301 ~~[(3)]~~ (2) Section 53B-7-707 regarding performance metrics for technical colleges is
1302 repealed July 1, 2023.

1303 ~~[(4)]~~ (3) Section 53B-8-114 is repealed July 1, 2024.

1304 ~~[(5)]~~ (4) The following provisions, regarding the Regents' scholarship program, are
1305 repealed on July 1, 2023:

1306 (a) in Subsection 53B-8-105(12), the language that states, "or any scholarship
1307 established under Sections 53B-8-202 through 53B-8-205";

1308 (b) Section 53B-8-202;

1309 (c) Section 53B-8-203;

1310 (d) Section 53B-8-204; and

1311 (e) Section 53B-8-205.

1312 ~~[(6)]~~ (5) Section 53B-10-101 is repealed on July 1, 2027.

1313 ~~[(7)]~~ (6) Title 53B, Chapter 18, Part 14, Uintah Basin Air Quality Research Project, is
1314 repealed July 1, 2023.

1315 ~~[(8)]~~ (7) Subsection 53E-1-201(1)(s) regarding the report by the Educational
1316 Interpretation and Translation Services Procurement Advisory Council is repealed July 1, 2024.

1317 ~~[(9)]~~ (8) Section 53E-1-202.2, regarding a Public Education Appropriations
1318 Subcommittee evaluation and recommendations, is repealed January 1, 2024.

1319 ~~[(10)]~~ (9) Subsection 53E-10-309(7), related to the PRIME pilot program, is repealed
1320 July 1, 2024.

1321 ~~[(11)]~~ (10) In Subsections 53F-2-205(4) and (5), regarding the State Board of
1322 Education's duties if contributions from the minimum basic tax rate are overestimated or
1323 underestimated, the language that states "or 53F-2-301.5, as applicable" is repealed July 1,
1324 2023.

1325 ~~[(12)]~~ (11) Section 53F-2-209, regarding local education agency budgetary flexibility,
1326 is repealed July 1, 2024.

1327 ~~[(13)]~~ (12) Subsection 53F-2-301(1), relating to the years the section is not in effect, is

1328 repealed July 1, 2023.

1329 ~~[(14)]~~ (13) Section [53F-2-302.1](#), regarding the Enrollment Growth Contingency
1330 Program, is repealed July 1, 2023.

1331 ~~[(15)]~~ (14) Subsection [53F-2-314\(4\)](#), relating to a one-time expenditure between the
1332 at-risk WPU add-on funding and previous at-risk funding, is repealed January 1, 2024.

1333 ~~[(16)]~~ (15) Section [53F-2-524](#), regarding teacher bonuses for extra work assignments,
1334 is repealed July 1, 2024.

1335 ~~[(17)]~~ (16) In Subsection [53F-2-515\(1\)](#), the language that states "or [53F-2-301.5](#), as
1336 applicable" is repealed July 1, 2023.

1337 ~~[(18) Subsection [53F-4-401\(3\)\(b\)](#), regarding a child enrolled or eligible for enrollment
1338 in kindergarten, is repealed July 1, 2022.]~~

1339 ~~[(19) In Subsection [53F-4-404\(4\)\(c\)](#), the language that states "Except as provided in
1340 Subsection (4)(d)" is repealed July 1, 2022.]~~

1341 ~~[(20) Subsection [53F-4-404\(4\)\(d\)](#) is repealed July 1, 2022.]~~

1342 ~~[(21)]~~ (17) In Subsection [53F-9-302\(3\)](#), the language that states "or [53F-2-301.5](#), as
1343 applicable" is repealed July 1, 2023.

1344 ~~[(22)]~~ (18) In Subsection [53F-9-305\(3\)\(a\)](#), the language that states "or [53F-2-301.5](#), as
1345 applicable" is repealed July 1, 2023.

1346 ~~[(23)]~~ (19) In Subsection [53F-9-306\(3\)\(a\)](#), the language that states "or [53F-2-301.5](#), as
1347 applicable" is repealed July 1, 2023.

1348 ~~[(24)]~~ (20) In Subsection [53G-3-304\(1\)\(c\)\(i\)](#), the language that states "or [53F-2-301.5](#),
1349 as applicable" is repealed July 1, 2023.

1350 ~~[(25)]~~ (21) On July 1, 2023, when making changes in this section, the Office of
1351 Legislative Research and General Counsel shall, in addition to the office's authority under
1352 ~~[Subsection [36-12-12\(3\)](#)]~~ Section [36-12-12](#), make corrections necessary to ensure that sections
1353 and subsections identified in this section are complete sentences and accurately reflect the
1354 office's perception of the Legislature's intent.

1355 Section 17. Section **68-3-13** is amended to read:

1356 **68-3-13. Printing boldface in numbered bills -- Purpose -- Effect -- Power of**
1357 **Office of Legislative Research and General Counsel to change.**

1358 A short summary of each section, part, chapter, or title, called boldface, may be printed

1359 in numbered bills introduced in the Legislature. This boldface is not law; it is intended only to
1360 highlight the content of each section, part, chapter, or title for legislators. Inaccurate boldface
1361 is not a basis for invalidating legislation. The Office of Legislative Research and General
1362 Counsel is authorized in Section [36-12-12](#) to change the boldface [~~in the enrolling process~~] so
1363 that it more accurately reflects the substance of each section, part, chapter, or title.

1364 Section 18. **Effective date.**

1365 If approved by two-thirds of all the members elected to each house, this bill takes effect
1366 upon approval by the governor, or the day following the constitutional time limit of Utah
1367 Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto,
1368 the date of veto override.

1369 Section 19. **Coordinating S.B. 136 with H.B. 414 -- Substantive and technical**
1370 **amendments.**

1371 If this S.B. 136 and H.B. 414, Records Management Amendments, both pass and
1372 become law, it is the intent of the Legislature that the Office of Legislative Research and
1373 General Counsel shall prepare the Utah Code database for publication by:

1374 (1) omitting Subsection [36-12-12\(2\)\(h\)](#) enacted by H.B. 414; and

1375 (2) amending Subsection [36-12-12\(2\)\(j\)](#) in S.B. 136 to read:

1376 "(j)(i) to maintain, exercise control over, and act as the repository and custodian of the
1377 official copy and database of the Utah Code, organized by title, chapter, part, and section; and

1378 (ii) to keep the Utah Code database current, including updating the database to reflect:

1379 (A) any duly enacted legislation making changes, including future changes, to the Utah
1380 Code; and

1381 (B) any corrections of technical errors;".