

SB0136S03 compared with SB0136

~~deleted text~~ shows text that was in SB0136 but was deleted in SB0136S03.

inserted text shows text that was not in SB0136 but was inserted into SB0136S03.

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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: _____

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

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

Money Appropriated in this Bill:

None

Other Special Clauses:

This bill provides a special effective date.

This bill provides a coordination clause.

Utah Code Sections Affected:

AMENDS:

11-13-316, as last amended by Laws of Utah 2022, Chapter 422

11-13-603, as last amended by Laws of Utah 2022, Chapter 422

36-3-306, as renumbered and amended by Laws of Utah 2020, Chapter 383

36-12-12, as last amended by Laws of Utah 2003, Chapter 92

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36-12-15, as last amended by Laws of Utah 2021, Chapter 421

36-12-15.1, as last amended by Laws of Utah 2021, Chapter 331

36-14-2, as last amended by Laws of Utah 2014, Chapter 339

36-14-4, as enacted by Laws of Utah 1989, Chapter 174

36-14-5, as last amended by Laws of Utah 2013, First Special Session, Chapter 1

52-4-206, as last amended by Laws of Utah 2018, Chapter 425

53B-7-708, as enacted by Laws of Utah 2017, Chapter 365

53B-33-301, as renumbered and amended by Laws of Utah 2022, Chapter 461

59-1-403, as last amended by Laws of Utah 2022, Chapter 447

59-1-404, as last amended by Laws of Utah 2021, Chapter 367

63E-2-104, as last amended by Laws of Utah 2003, Chapter 8

63I-2-253, as last amended by Laws of Utah 2022, Chapters 208, 229, 274, 354, 370,
and 409

68-3-13, as enacted by Laws of Utah 1989, Chapter 16

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

Section 1. Section **11-13-316** is amended to read:

11-13-316. Project entity oversight.

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

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

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

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

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

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project entity's organization agreement.

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

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

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

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

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

11-13-603. Taxed interlocal entity.

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

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

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

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

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

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

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

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

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

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

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

(B) financial statements that are equivalent to the financial statements described in Subsection (3)(b)(i)(A) and, at the time the financial statements were created, were in compliance with generally accepted accounting principles that are applicable to taxed interlocal entities; and

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

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

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

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

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

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

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

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

(a) Part 4, Governance;

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

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

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

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

(f) Section 11-13-225;

(g) Section 11-13-226; or

(h) Section 53-2a-605.

(6) (a) In addition to having the powers described in Subsection 11-13-204(1)(a)(ii), a taxed interlocal entity may, for the regulation of the entity's affairs and conduct of its business, adopt, amend, or repeal bylaws, policies, or procedures.

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

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

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

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

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

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

~~[(ii) is subject to the requirement to provide the Office of the Legislative Auditor General with all records, documents, and reports necessary of the legislative auditor general or~~

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~~the office to fulfill the duties described in Subsection (8)(a)(i).]~~

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

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

36-3-306. Enrolling of bills.

All bills ordered enrolled by the Legislature shall be delivered to the Office of Legislative Research and General Counsel, who shall without delay enroll the bills and return them to ~~[the secretary of]~~ the Senate or ~~[chief clerk of]~~ the House of Representatives.

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

36-12-12. Office of Legislative Research and General Counsel established -- Powers, functions, and duties -- Organization of office -- Selection of director and general counsel.

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

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

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

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

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

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

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

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

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

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

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

(ii) to represent the Legislature, majority and minority leadership of the House of Representatives or Senate, any of the Legislature's committees or subcommittees, individual legislators, any of the Legislature's staff offices, or any of the legislative staff in cases and controversies before courts and administrative agencies and tribunals;

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

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

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

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

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

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

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

(i) to prepare the laws for publication;

(j) (i) to maintain an electronic record organized by title, chapter, part, and section that contains the ~~{Laws of }~~Utah Code that ~~{are}~~is currently in effect and that will take effect in the future; and

(ii) to modify the electronic record required by Subsection (2)(j)(i) based upon changes to the ~~{Laws of }~~Utah Code or to correct technical errors;

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

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

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

(3) (a) If, under Article VI, Section 10, Utah Constitution, the House of Representatives or Senate determines that an individual is not qualified to serve in the House of Representatives or Senate, or expels an individual from the respective chamber, but the individual continues to hold his or her elected legislative office, the Office of Legislative Research and General Counsel may not provide legislative staff services, including legal services, to the individual.

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

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

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

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

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

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

(e) correcting:

(i) obvious typographical and grammatical errors; and

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

(f) inserting or changing the boldface to more accurately reflect the substance of each

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section, part, chapter, or title; ~~and~~

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

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

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

(j) modifying cross references to agree with renamed or renumbered titles, chapters, parts, or sections;

(k) substituting the proper section or chapter number for the terms "this act," "this bill," or similar terms;

(l) substituting the proper calendar date in the database and in the Laws of Utah;

(m) modifying the highlighted provisions of legislation to correct an inconsistency between the highlighted provisions and the enacted provisions of the legislation;

(n) correcting the names of agencies, departments, and similar units of government;

(o) rearranging any misplaced statutory material, incorporating any omitted statutory material, and correcting other obvious errors of addition or omission;

(p) correcting or incorporating a special clause that was publicly available on the Legislature's website but is errantly omitted, modified, or retained during the legislative process due to obvious technological or human error, including:

(i) a severability clause;

(ii) an effective date clause;

(iii) a retrospective operation clause;

(iv) an uncodified repeal date clause;

(v) a revisor instruction clause; or

(vi) a coordination clause;

(q) correcting the incorporation of an amendment due to obvious technological or human error; and

(r) alphabetizing definition sections.

~~[(4)]~~ (5) In carrying out the duties provided for in this section, the director of the Office of Legislative Research and General Counsel may obtain access to all records, documents, and

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reports necessary to the scope of the director's duties according to the procedures contained in [Title 36, Chapter 14, Legislative Subpoena Powers] Chapter 14, Legislative Subpoena Powers.

~~[(5)]~~ (6) In organizing the management of the Office of Legislative Research and General Counsel, the Legislative Management Committee may either:

(a) select a person to serve as both the director of the office and as general counsel. In such case, the director of the office shall be a lawyer admitted to practice in Utah and shall have practical management experience or equivalent academic training; or

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

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

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

(1) As used in this section:

(a) "Entity" means:

(i) a government organization; or

(ii) a receiving organization.

(b) "Government organization" means:

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

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

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

~~[(1)]~~ (2) There is created ~~[an]~~ the Office of the Legislative Auditor General as a permanent staff office for the Legislature.

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

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~~[(3)]~~1(4) The legislative auditor general shall appoint and develop a professional staff within budget limitations.

~~[(4)]~~1(5) ~~[(a)]~~ The Office of the Legislative Auditor General shall exercise the constitutional authority provided in Article VI, ~~[Sec.]~~ Section 33, Utah Constitution.

~~[(b)]~~ ~~[(5)]~~6 Under the direction of the legislative auditor general, the ~~[office]~~ Office of the Legislative Auditor General shall:

~~[(i)]~~ (a) conduct comprehensive and special purpose audits, examinations, ~~[and]~~ investigations, or reviews of [any entity that receives public funds];

~~—— (i) {any}entity funds, functions, {or}and accounts {in a state entity, branch, department, agency, or political subdivision; or~~

~~—— (ii) any entity that receives public funds};~~

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

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

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

(i) threaten public funds or programs;

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

(iii) require transformation;

(e) monitor and report to the Audit Subcommittee the health of a ~~{state entity's, branch's, department's, agency's, or political subdivision's}~~ government organization's internal audit functions;

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

(g) implement a process to track, monitor, and report whether the subject of an audit

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has implemented recommendations made in the audit report;

(h) establish, train, and maintain ~~{a team of}~~ individuals within the office to conduct investigations and represent themselves as lawful investigators on behalf of the office;

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

(j) prepare and submit each audit and investigative report ~~{without interference from any source relative to}~~ independent of any influence external of the office, including the content of the report, the conclusions reached in the report, ~~{or}~~ and the manner of disclosing ~~{the results of}~~ the legislative auditor general's findings;

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

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

~~[(5)] ~~{6}~~ [(7)] [The] ~~{}~~ In conducting an audit, examination, investigation, or review of [any entity ~~{}~~] that receives public funds may include a~~ an entity, the Office of the Legislative Auditor General may include a determination of any or all of the following:

(a) the honesty and integrity of ~~[all]~~ any of the entity's fiscal affairs;

(b) the accuracy and reliability of the entity's ~~[financial]~~ internal control systems and specific financial statements and reports;

(c) whether or not the entity's financial controls are adequate and effective to properly record and safeguard ~~[its]~~ the entity's acquisition, custody, use, and accounting of public funds;

(d) whether ~~[or not]~~ the entity's administrators have ~~[faithfully adhered to]~~ complied with legislative intent;

(e) whether ~~[or not]~~ the entity's operations have been conducted in an efficient, effective, and cost efficient manner;

(f) whether ~~[or not]~~ the entity's programs have been effective in accomplishing intended objectives; and

(g) whether ~~[or not]~~ the entity's management control and information systems are adequate and effective.

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

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

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

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

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

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

~~[(7)] (8) (a) {When} If~~ requested by the Office of the Legislative Auditor General, each entity that the legislative auditor general is authorized to audit under Utah Constitution, Article VI, Section 33, ~~or this section~~ shall, notwithstanding any other provision of law ~~except as provided in Subsection (8)(b)~~, provide the office with ~~{immediate}~~ access to information, materials, or resources the office determines ~~{is}~~ are necessary to conduct an audit, examination, investigation, or review, including:

~~{a} i~~ the following in the possession or custody of the entity in the format identified by the office:

~~{i} A~~ a record, document, and report; and

~~{i} B~~ films, tapes, recordings, and electronically stored information;

~~{b} ii~~ entity personnel; ~~{~~

~~(c) open and closed meetings conducted by the entity; } and~~

~~{d} iii~~ each official or unofficial recording of formal or informal meetings or conversations to which the entity has access.

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

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

~~{8} b~~ The legislative auditor general may issue a subpoena, ~~as described in Subsection (9)(a)~~, to a financial institution or any other entity to obtain information as part of an investigation of fraud, waste, or abuse, including any suspected malfeasance, misfeasance,

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or nonfeasance involving public funds.

~~(9)~~10. To preserve the professional integrity and independence of the office:

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

and

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

~~(8)~~ ~~(10)~~11 (a) The following records in the custody or control of the legislative auditor general ~~shall be~~ are protected records under Title 63G, Chapter 2, Government Records Access and Management Act:

~~(a)~~ (i) ~~[Records that would]~~ records and audit work papers that would disclose information relating to allegations of personal misconduct, gross mismanagement, or illegal activity of a past or present governmental employee if the information or allegation cannot be corroborated by the legislative auditor general through other documents or evidence, and the records relating to the allegation are not relied upon by the legislative auditor general in preparing a final audit report~~[-]~~;

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

(A) unethical behavior;

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

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

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

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

(A) an outline;

(B) all or part of [any] an audit survey [plans], audit risk assessment plan, or audit

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program[.]; or

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

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

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

(b) The provisions of Subsection (~~(10)~~11)(a) do not prohibit the disclosure of records or information to a government prosecutor or peace officer if those records or information relate to a violation of the law by ~~fa governmental~~an entity~~;~~ or entity employee~~;~~ or other recipient of public funds.

~~[(g)]~~ (c).

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

(i) is a protected record, as defined in Section 63G-2-103;

(ii) to the extent the record contains information:

(A) described in Section 63G-2-302, is a private record; or

(B) described in Section 63G-2-304, is a controlled record; and

(iii) may not be reclassified by the office.

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

~~[(9)]~~ (~~(11)~~12) The legislative auditor general shall:

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

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

(c) report immediately ~~[in writing to the Legislative Management Committee through its audit subcommittee]~~ to the Audit Subcommittee any apparent violation of penal statutes

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disclosed by the audit of ~~[a state agency]~~ an entity and furnish to the ~~[Legislative Management Committee]~~ Audit Subcommittee all information relative to the apparent violation;

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

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

~~[(10)]~~ ~~(~~12~~;13)~~ If the legislative auditor general conducts an audit of ~~[a state agency]~~ an entity that has previously been audited and finds that the ~~[state agency]~~ entity has not implemented a recommendation made by the legislative auditor general in a previous audit, the legislative auditor general shall, upon release of the audit:

(a) report immediately ~~[in writing to the Legislative Management Committee through its audit subcommittee]~~ to the Audit Subcommittee that the ~~[state agency]~~ entity has not implemented that recommendation; and

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

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

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

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

~~(~~13~~;14)~~ Before each annual general session, the legislative auditor general shall:

(a) prepare an annual report that:

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

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

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

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

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

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

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

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

[(13)] ~~(14)~~ 15 (a) ~~(i)~~ If the ~~managing administrator~~ chief officer of an entity ~~described in Subsection (5)(a)~~ has actual knowledge or reasonable cause to believe that there is misappropriation of the entity's public funds or assets, ~~the managing administrator~~ or another entity officer has actual knowledge or reasonable cause to believe that the chief officer is misappropriating the entity's public funds or assets, the chief officer or, alternatively, the other entity officer, shall immediately notify, in writing ~~(i)~~:

(i) the Office of the Legislative Auditor General ~~and~~;

(ii) the attorney general, county attorney, or district attorney ~~(i)~~;

~~— (ii) The managing administrator; and~~

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

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

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

(b) As described in Subsection ~~(14)~~ 15(a) ~~(i)~~, the entity chief officer or, if applicable, another entity officer, is subject to the protections of Title 67, Chapter 21, Utah Protection of Public Employees Act.

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~~(b)(c)~~ If the Office of the Legislative Auditor General receives a notification under Subsection ~~(14)(15)(a)(i)~~ or other information of misappropriation of public funds or assets of an entity ~~described in Subsection (5)(a)~~, the office shall inform the Audit Subcommittee.

~~(c)(d)~~ The attorney general, county attorney, or district attorney shall ~~no later than 60 days after receiving the notification under Subsection (14)(a)(i)~~ notify, in writing, the Office of the Legislative Auditor General whether the attorney general, county attorney, or district attorney pursued criminal or civil sanctions in the matter.

~~(d)~~ If the attorney general or district attorney does not pursue criminal or civil sanctions, the attorney general or district attorney shall provide in the notice under Subsection (14)(c) a detailed explanation for the attorney general's or district attorney's decision.

~~(15)(16)~~ (a) An actor commits interference with a legislative audit if the actor ~~interferes~~ uses force, violence, intimidation, or engages in any other unlawful act with a purpose to interfere with:

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

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

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

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

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

(b) A violation of Subsection ~~(15)(16)~~(a) is a class B misdemeanor.

~~(c) The legislative auditor general shall immediately report a violation of Subsection (15)(a) to the attorney general, United States attorney's office, or both for review and potential prosecution.~~

~~(16)(17)~~ (a) Beginning July 1, 2020, the Office of the Legislative Auditor General may require any current employee, or any applicant for employment, to submit to a fingerprint-based local, regional, and criminal history background check as an ongoing condition of employment.

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

(c) The ~~office~~ Office of the Legislative Auditor General shall require that an individual required to submit to a background check under this ~~subsection~~ Subsection

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~~(16)~~(17) also provide a signed waiver on a form provided by the office that meets the requirements of Subsection 53-10-108(4).

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

- (i) the employee's or applicant's personal identifying information and fingerprints for a criminal history search of applicable local, regional, and national databases; and
- (ii) a request for all information received as a result of the local, regional, and nationwide background check.

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

36-12-15.1. Systemic performance audits.

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

- (a) an entity in the executive branch that receives an ongoing line item appropriation in an appropriations act; and
- (b) any local education agency, as defined in Section 53E-1-102, that receives public funds.

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

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

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

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

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

- (A) the entity's appropriation history;
- (B) the entity's spending and efficiency history; and
- (C) historic trends in the entity's operational performance effectiveness;

(ii) evaluate whether the entity's size and operation are commensurate with the entity's

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spending history;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(a) review the audit report required by this section and any relevant audits; and

(b) consider the entity's request for an increase in its base budget in light of the entity's prior history of savings and efficiencies as evidenced by the audit report required by this section.

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

36-14-2. Issuers.

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(1) Any of the following persons is an issuer, who may issue legislative subpoenas by following the procedures set forth in this chapter:

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

and

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

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

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

36-14-4. Service.

Legislative subpoenas may be served:

- (1) within the state, by the sheriff of the county where service is made, or by his deputy, or by any other person 18 years old or older who is not a member of the entity issuing the subpoena;
- (2) in another state or United States territory, by the sheriff of the county where the service is made, or by his deputy, or by a United States marshal or his deputy;
- (3) in a foreign country:

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

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

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

(4) by electronic transmission requiring acknowledgment of receipt.

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

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

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

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

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

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

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

(b) (i) Upon receipt of a motion under this subsection, the court shall expedite the hearing and decision on the motion.

(ii) A court may:

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

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

(3) (a) If a legislative subpoena requires the production of accounts, books, papers, documents, electronically stored information, or tangible things, the person or entity to whom

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[it] the subpoena is directed may petition a district court to quash or modify the subpoena at or before the time specified in the subpoena for compliance.

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

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

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

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

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

52-4-206. Record of closed meetings.

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

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

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

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

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

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

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

(c) the names of all others present except where the disclosure would infringe on the confidentiality necessary to fulfill the original purpose of closing the meeting.

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

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

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(a) may be disclosed under a court order only as provided under Section 52-4-304~~(f)~~;
and

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

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

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

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

Section ~~{10}~~11. Section **53B-7-708** is amended to read:

53B-7-708. Legislative audit.

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

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

(b) prepare and submit a written report for an audit described in this section in accordance with ~~[Subsection {3} 36-12-15(4)(b)(ii)]~~ Section 36-12-15~~{5}(b)}~~.

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

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

(b) the use of performance funding.

Section ~~{11}~~12. Section **53B-33-301** is amended to read:

53B-33-301. Data research program.

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

(a) collected over time;

(b) aggregated from multiple sources; and

(c) connected and de-identified.

(2) The center may, in order to establish the data research program described in Subsection (1):

(a) acquire property or equipment in order to store aggregated, connected, and de-identified data derived from data contributed by the participating entities; or

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(b) contract with a private entity in accordance with Title 63G, Chapter 6a, Utah Procurement Code, or with a state government entity to:

(i) store aggregated, connected, and de-identified data derived from data contributed by the participating entities; or

(ii) utilize existing aggregated, connected, and de-identified data maintained by a state government entity.

(3) A participating entity shall contribute data to the data research program described in Subsection (1) within guidelines established by the center.

(4) The center may only release data maintained by the center in accordance with the procedures described in this chapter.

(5) The center shall:

(a) as directed by the board, serve as a repository in the state of data from institutions of higher education;

(b) collaborate with the board and the State Board of Education to coordinate access to the unique student identifier of a public education student who later attends an institution of higher education in accordance with Sections 53B-1-109 and 53E-4-308;

(c) develop, establish, and maintain programs that promote access to data from institutions of higher education;

(d) identify initiatives that leverage education data that will improve a state citizen's ability to:

(i) access services at an institution of higher education; or

(ii) graduate with a postsecondary certificate or degree; and

(e) perform all other duties provided in this chapter.

(6) The director shall identify the resources necessary to successfully implement initiatives described in Subsection (5)(d), in accordance with Section 53B-7-101.

(7) The center may:

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

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

(i) collect data from the participating entities;

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

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

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

(c) contract with a private entity, another state or federal entity, or a political subdivision of the state to carry out the center's duties as provided in this chapter.

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

(9) The center:

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

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

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

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

(1) As used in this section:

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

(i) the commission administers under:

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

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

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

(D) Section 19-6-805;

(E) Section 63H-1-205; or

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

and

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

(b) "Qualifying jurisdiction" means:

(i) a county, city, town, or metro township; or

(ii) the military installation development authority created in Section 63H-1-201.

(2) (a) Any of the following may not divulge or make known in any manner any information gained by that person from any return filed with the commission:

(i) a tax commissioner;

(ii) an agent, clerk, or other officer or employee of the commission; or

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(iii) a representative, agent, clerk, or other officer or employee of any county, city, or town.

(b) An official charged with the custody of a return filed with the commission is not required to produce the return or evidence of anything contained in the return in any action or proceeding in any court, except:

(i) in accordance with judicial order;

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

(A) this title; or

(B) other law under which persons are required to file returns with the commission;

(iii) on behalf of the commission in any action or proceeding to which the commission is a party; or

(iv) on behalf of any party to any action or proceeding under this title if the report or facts shown by the return are directly involved in the action or proceeding.

(c) Notwithstanding Subsection (2)(b), a court may require the production of, and may admit in evidence, any portion of a return or of the facts shown by the return, as are specifically pertinent to the action or proceeding.

(3) This section does not prohibit:

(a) a person or that person's duly authorized representative from receiving a copy of any return or report filed in connection with that person's own tax;

(b) the publication of statistics as long as the statistics are classified to prevent the identification of particular reports or returns; and

(c) the inspection by the attorney general or other legal representative of the state of the report or return of any taxpayer:

(i) who brings action to set aside or review a tax based on the report or return;

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

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

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

(i) the United States Internal Revenue Service; or

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(ii) the revenue service of any other state.

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

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

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

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

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

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

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

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

(ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the manufacturer for which a tax refund was granted during the previous calendar year under

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Section 59-14-401 and reported to the commission under Subsection 59-14-401(1)(a)(v).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(D) a document filed with the commission; or

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

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

(i) requests the information; and

(ii) provides the commission with a signed release form from the taxpayer allowing the Driver License Division access to the information.

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

(r) Notwithstanding Subsection (2), the commission shall provide to the Utah Educational Savings Plan information related to a resident or nonresident individual's

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contribution to a Utah Educational Savings Plan account as designated on the resident or nonresident's individual income tax return as provided under Section 59-10-1313.

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

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

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

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

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

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

(w) Notwithstanding Subsection (2), the commission may, upon request, provide to the Department of Workforce Services any information received under Chapter 10, Part 4, Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

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

(y) (i) Notwithstanding Subsection (2), the commission shall provide to each qualifying jurisdiction the collection data necessary to verify the revenue collected by the commission for

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a distributed tax, fee, or charge collected within the qualifying jurisdiction.

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

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

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

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

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

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

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

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

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

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

(b) If the individual described in Subsection (6)(a) is an officer or employee of the state, the individual shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.

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

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

(ii) is not subject to:

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

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

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

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

(ii) is not subject to:

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

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

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

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

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

(1) As used in this section:

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

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

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

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

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

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

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

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

(e) "Locally assessed property" means property that is assessed by a county assessor in

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accordance with Chapter 2, Part 3, County Assessment.

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

(i) is a property owner; or

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

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

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

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

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

taxpayer:

(i) owns the property;

(ii) makes filings relating to the property;

(iii) processes appeals relating to the property; or

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

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

(i) identifies a specific property taxpayer; or

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

(2) An individual listed under Subsection 59-1-403(2)(a) may not disclose commercial

information:

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

(b) relating to an action or proceeding:

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

(ii) that is filed in accordance with:

(A) this chapter;

(B) Chapter 2, Property Tax Act; or

(C) this chapter and Chapter 2, Property Tax Act.

(3) (a) Notwithstanding Subsection (2) and subject to Subsection (3)(c), an individual listed under Subsection 59-1-403(2)(a) may disclose the following information:

(i) the assessed value of property;

(ii) the tax rate imposed on property;

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- (iii) a legal description of property;
- (iv) the physical description or characteristics of property, including a street address or parcel number for the property;
- (v) the square footage or acreage of property;
- (vi) the square footage of improvements on property;
- (vii) the name of a property taxpayer;
- (viii) the mailing address of a property taxpayer;
- (ix) the amount of a property tax:
 - (A) assessed on property;
 - (B) due on property;
 - (C) collected on property;
 - (D) abated on property; or
 - (E) deferred on property;
- (x) the amount of the following relating to property taxes due on property:
 - (A) interest;
 - (B) costs; or
 - (C) other charges;
- (xi) the tax status of property, including:
 - (A) an exemption;
 - (B) a property classification;
 - (C) a bankruptcy filing; or
 - (D) whether the property is the subject of an action or proceeding under this title;
- (xii) information relating to a tax sale of property; or
- (xiii) information relating to single-family residential property.

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

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

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

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(A) the commission;

(B) a county;

(C) a city; or

(D) a town.

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

(i) in accordance with judicial order;

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

(A) under this title;

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

(C) to which the commission is a party;

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

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

(A) relevant to an action or proceeding:

(I) filed in accordance with this title; and

(II) involving property; or

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

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

(i) if the commercial information is obtained from:

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

(B) an appraiser if the appraiser:

(I) is not a property taxpayer of the property that is the subject of the action or proceeding; and

(II) did not receive the commercial information pursuant to Subsection (8);

(C) a property manager if the property manager is not a property taxpayer of the property that is the subject of the action or proceeding; or

(D) a property taxpayer other than a property taxpayer of the property that is the subject

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of the action or proceeding;

(ii) regardless of whether the commercial information is disclosed in more than one action or proceeding; and

(iii) (A) if a county board of equalization conducts the action or proceeding, the county board of equalization takes action to provide that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section;

(B) if the commission conducts the action or proceeding, the commission enters a protective order or, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, makes rules specifying that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section; or

(C) if a court of competent jurisdiction conducts the action or proceeding, the court enters a protective order specifying that any commercial information disclosed during the action or proceeding may not be disclosed by any person conducting or participating in the action or proceeding except as specifically allowed by this section.

(c) Notwithstanding Subsection (4)(a), a court may require the production of, and may admit in evidence, commercial information that is specifically pertinent to the action or proceeding.

(5) Notwithstanding Subsection (2), this section does not prohibit:

(a) the following from receiving a copy of any commercial information relating to the basis for assessing a tax that is charged to a property taxpayer:

(i) the property taxpayer;

(ii) a duly authorized representative of the property taxpayer;

(iii) a person that has in effect a contract with the property taxpayer to:

(A) make filings on behalf of the property taxpayer;

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

(C) pay a tax under Chapter 2, Property Tax Act, on the property taxpayer's property;

(iv) a property taxpayer that purchases property from another property taxpayer; or

(v) a person that the property taxpayer designates in writing as being authorized to receive the commercial information;

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(b) the publication of statistics as long as the statistics are classified to prevent the identification of a particular property taxpayer's commercial information; or

(c) the inspection by the attorney general or other legal representative of the state or a legal representative of a political subdivision of the state of the commercial information of a property taxpayer:

(i) that brings action to set aside or review a tax or property valuation based on the commercial information;

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

(iii) against which the state or a political subdivision of the state has an unsatisfied money judgment.

(6) Notwithstanding Subsection (2), in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule establish standards authorizing an individual listed under Subsection 59-1-403(2)(a) to disclose commercial information:

(a) (i) in a published decision; or

(ii) in carrying out official duties; and

(b) if that individual listed under Subsection 59-1-403(2)(a) consults with the property taxpayer that provided the commercial information.

(7) Notwithstanding Subsection (2):

(a) an individual listed under Subsection 59-1-403(2)(a) may share commercial information with the following:

(i) another individual listed in Subsection 59-1-403(2)(a)(i) or (ii); or

(ii) a representative, agent, clerk, or other officer or employee of a county as required to fulfill an obligation created by Chapter 2, Property Tax Act;

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

(i) publish notice;

(ii) provide notice; or

(iii) file a lien; or

(c) the commission may by rule, made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, share commercial information gathered from returns and other

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written statements with the federal government, any other state, any of the political subdivisions of another state, or any political subdivision of this state, if these political subdivisions or the federal government grant substantially similar privileges to this state.

(8) Notwithstanding Subsection (2):

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

(i) the sales price of locally assessed property and the related financing terms;

(ii) capitalization rates and related rates and ratios related to the valuation of locally assessed property; and

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

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

(i) may disclose the commercial information:

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

(B) to an appraiser;

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

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

(ii) may not use the commercial information:

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

or

(B) for a purpose intended to be, or which could reasonably be foreseen to be, anti-competitive to a property taxpayer.

(9) (a) The commission shall:

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

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

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

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

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

(ii) require each person who receives a written explanation in accordance with Subsection (9)(b)(i) to:

(A) read the written explanation; and

(B) sign the written explanation; and

(iii) retain each written explanation that is signed in accordance with Subsection (9)(b)(ii) for a time period:

(A) beginning on the day on which a person signs the written explanation in accordance with Subsection (9)(b)(ii); and

(B) ending six years after the day on which the employment of the person described in Subsection (9)(b)(iii)(A) by the employer terminates.

(c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall by rule define "employer."

(10) (a) An individual described in Subsection (1)(a) or 59-1-403(2)(a), or an individual that violates a protective order or similar limitation entered pursuant to Subsection (4)(b)(iii), is guilty of a class A misdemeanor if that person:

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

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

(b) If the individual described in Subsection (10)(a) is an officer or employee of the state or a county and is convicted of violating this section, the individual shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.

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

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

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

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

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

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

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

Section ~~{12}~~15. Section **63E-2-104** is amended to read:

63E-2-104. Legislative review.

(1) Each independent corporation is subject to:

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

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

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

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

Section ~~{13}~~16. Section **63I-2-253** is amended to read:

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

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

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

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

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

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

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

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

(b) Section 53B-8-202;

(c) Section 53B-8-203;

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

(e) Section 53B-8-205.

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

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

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

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

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

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

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

~~[(13)]~~ (12) Subsection 53F-2-301(1), relating to the years the section is not in effect, is repealed July 1, 2023.

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

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

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

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

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

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

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

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

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

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

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

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

Section ~~{14}~~ 17. Section **68-3-13** is amended to read:

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

A short summary of each section, part, chapter, or title, called boldface, may be printed in numbered bills introduced in the Legislature. This boldface is not law; it is intended only to highlight the content of each section, part, chapter, or title for legislators. Inaccurate boldface is not a basis for invalidating legislation. The Office of Legislative Research and General Counsel is authorized in Section 36-12-12 to change the boldface ~~[in the enrolling process]~~ so that it more accurately reflects the substance of each section, part, chapter, or title.

Section ~~{15}~~ 18. **Effective date.**

If approved by two-thirds of all the members elected to each house, this bill takes effect

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upon approval by the governor, or the day following the constitutional time limit of Utah Constitution, Article VII, Section 8, without the governor's signature, or in the case of a veto, the date of veto override.

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

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

(1) omitting Subsection 36-12-12(2)(h) enacted by H.B. 414; and

(2) amending Subsection 36-12-12(2)(j) in S.B. 136 to read:

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

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

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

(B) any corrections of technical errors;".