

**STATE TAX COMMISSION REPORT ON TAX PROVISIONS**

2011 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Joel K. Briscoe**

Senate Sponsor: \_\_\_\_\_

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**LONG TITLE**

**General Description:**

This bill requires the State Tax Commission to make a report to the Legislature on certain tax provisions and provide that report to the Utah Transparency Advisory Board to be posted on the Utah Public Finance Website.

**Highlighted Provisions:**

This bill:

- ▶ defines terms;
- ▶ requires the State Tax Commission to make a report to the Legislature on certain tax provisions;
- ▶ provides procedures and requirements for the report; and
- ▶ requires the State Tax Commission to provide the report to the Utah Transparency Advisory Board to be posted on the Utah Public Finance Website.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**63A-3-402**, as last amended by Laws of Utah 2009, Chapter 310

ENACTS:



28 59-1-214, Utah Code Annotated 1953



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

31 Section 1. Section 59-1-214 is enacted to read:

32 **59-1-214. Commission report to Legislature -- Contents -- Commission to provide**  
33 **report to Utah Transparency Advisory Board for posting on Utah Public Finance**  
34 **Website.**

35 (1) "Designated tax provision" means:

36 (a) the residential exemption described in Section 59-2-103;

37 (b) the veteran's exemption described in Section 59-2-1104;

38 (c) property tax relief described in Chapter 2, Part 12, Property Tax Relief;

39 (d) a tax credit allowable against a tax imposed under:

40 (i) Chapter 7, Corporate Franchise and Income Taxes; or

41 (ii) Chapter 10, Individual Income Tax Act;

42 (e) a subtraction from adjusted gross income described in Section 59-10-114; or

43 (f) a sales and use tax exemption described in Section 59-12-104.

44 (2) Subject to the other provisions of this section, the commission shall, on or before  
45 February 1 of each year, provide to the Legislature a report on each designated tax provision  
46 containing:

47 (a) the statutory authority for the designated tax provision;

48 (b) a description of the persons that receive a benefit as a result of the designated tax  
49 provision;

50 (c) a statement of the actual revenue lost to the state as a result of the designated tax  
51 provision or an estimate of the revenue lost to the state as a result of the designated tax  
52 provision if the actual revenue lost to the state cannot be determined; and

53 (d) the number of persons that claimed a benefit under the designated tax provision.

54 (3) The commission shall include the most current data available to the commission in  
55 the report required by Subsection (2).

56 (4) The commission shall, on or before March 1 of each year, provide the report  
57 required by this section to the Utah Transparency Advisory Board to be posted to the Utah  
58 Public Finance Website in accordance with Section 63A-3-402.

59           (5) The commission may not include information in a report required by this section if  
60 including the information in the report violates Section 59-1-403 or 59-1-404.

61           Section 2. Section **63A-3-402** is amended to read:

62           **63A-3-402. Utah Public Finance Website -- Establishment and administration --**  
63 **Records disclosure.**

64           (1) There is created the Utah Public Finance Website to be administered by the  
65 Division of Finance with the technical assistance of the Department of Technology Services.

66           (2) The Utah Public Finance Website shall:

67           (a) permit Utah taxpayers to:

68           (i) view, understand, and track the use of taxpayer dollars by making public financial  
69 information available on the Internet for participating state entities' and participating local  
70 entities, using the Utah Public Finance Website; and

71           (ii) link to websites administered by participating local entities that do not use the Utah  
72 Public Finance Website for the purpose of providing participating local entities' public  
73 financial information as required by this part and by rule under Section 63A-3-404;

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

75           (c) allow the public to search public financial information on the Utah Public Finance  
76 Website using those criteria established by the board;

77           (d) provide access to financial reports, financial audits, budgets, or other financial  
78 documents that are used to allocate, appropriate, spend, and account for the government funds,  
79 as may be established by rule under Section 63A-3-404;

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

81           (f) be directly accessible via a link from the main page of the official state website; and

82           (g) include other links, features, or functionality that will assist the public in obtaining  
83 and reviewing public financial information, as may be established by rule under Section  
84 63A-3-404.

85           (3) The division shall:

86           (a) establish and maintain the website, including the provision of equipment, resources,  
87 and personnel as is necessary;

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

89           (c) coordinate and process the receipt and posting of public financial information from

90 participating state entities;

91 (d) coordinate and regulate the posting of public financial information by participating  
92 local entities; and

93 (e) provide staff support for the advisory committee.

94 (4) (a) A participating state entity shall permit the public to view the participating  
95 entity's public financial information via the website, beginning with information that is  
96 generated not later than the fiscal year that begins July 1, 2008, except that public financial  
97 information for an institution of higher education shall be provided beginning with information  
98 generated for the fiscal year beginning July 1, 2009.

99 (b) Not later than May 15, 2009, the website shall:

100 (i) be operational; and

101 (ii) permit public access to participating state entities' public financial information,  
102 except as provided in Subsection (4)(c).

103 (c) An institution of higher education that is a participating state entity shall submit the  
104 entity's public financial information at a time allowing for inclusion on the website no later  
105 than May 15, 2010.

106 (d) The report the State Tax Commission submits to the Legislature each year in  
107 accordance with Section 59-1-214 shall be posted to the Utah Public Finance Website.

108 (5) A person who negligently discloses a record that is classified as private, protected,  
109 or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is  
110 not criminally or civilly liable for an improper disclosure of the record if the record is disclosed  
111 solely as a result of the preparation or publication of the Utah Public Finance Website.

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**Legislative Review Note**  
as of **2-14-11 11:24 AM**

**Office of Legislative Research and General Counsel**