

30 amended by Laws of Utah 2017, Chapter 345
31 **11-13-603**, as renumbered and amended by Laws of Utah 2016, Chapter 382
32 **17D-3-107**, as last amended by Laws of Utah 2018, Chapter 173
33 **26-33a-106.1**, as last amended by Laws of Utah 2017, Chapter 419
34 **26-33a-106.5**, as last amended by Laws of Utah 2016, Chapters 74 and 222
35 **53B-8a-103**, as last amended by Laws of Utah 2018, Chapter 306
36 **53D-1-103**, as last amended by Laws of Utah 2017, Chapter 221
37 **53E-3-705**, as renumbered and amended by Laws of Utah 2018, Chapter 1
38 **63A-3-103**, as last amended by Laws of Utah 2017, Chapter 56
39 **63E-2-109**, as last amended by Laws of Utah 2017, Chapter 221
40 **63H-4-108**, as last amended by Laws of Utah 2017, Chapter 221
41 **63H-5-108**, as last amended by Laws of Utah 2017, Chapter 221
42 **63H-6-103**, as last amended by Laws of Utah 2017, Chapter 221
43 **63H-7a-803**, as last amended by Laws of Utah 2017, Chapters 221 and 430
44 **63H-8-204**, as last amended by Laws of Utah 2017, Chapter 221
45 **63I-1-267**, as last amended by Laws of Utah 2017, Chapter 192
46 **63I-2-263**, as last amended by Laws of Utah 2018, Chapters 38, 95, 382, and 469

47 ENACTS:

48 **67-3-11**, Utah Code Annotated 1953

49 RENUMBERS AND AMENDS:

50 **63A-1-201**, (Renumbered from 63A-3-401, as last amended by Laws of Utah 2018,
51 Chapter 173)

52 **63A-1-202**, (Renumbered from 63A-3-402, as last amended by Laws of Utah 2018,
53 Chapter 415)

54 **63A-1-203**, (Renumbered from 63A-3-403, as last amended by Laws of Utah 2018,
55 Chapter 95)

56 **63A-1-204**, (Renumbered from 63A-3-404, as last amended by Laws of Utah 2014,
57 Chapters 75, 185, and 387)

58 **63A-1-205**, (Renumbered from 63A-3-405, as last amended by Laws of Utah 2018,
59 Chapter 173)

60 **63A-1-206**, (Renumbered from 63A-3-406, as enacted by Laws of Utah 2013, Chapter
61 435)



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

64 Section 1. Section **4-21-106** is amended to read:

65 **4-21-106. Exemption from certain operational requirements.**

66 (1) The council is exempt from:

67 (a) Title 51, Chapter 5, Funds Consolidation Act;

68 (b) Title 63A, Utah Administrative Services Code, except as provided in Subsection

69 (2)(c);

70 (c) Title 63J, Chapter 1, Budgetary Procedures Act; and

71 (d) Title 67, Chapter 19, Utah State Personnel Management Act.

72 (2) The council is subject to:

73 (a) Title 51, Chapter 7, State Money Management Act;

74 (b) Title 52, Chapter 4, Open and Public Meetings Act;

75 (c) Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah Public Finance Website;

76 (d) Title 63G, Chapter 2, Government Records Access and Management Act;

77 (e) other Utah Code provisions not specifically exempted under Subsection

78 **4-21-106**(1); and

79 (f) audit by the state auditor pursuant to Title 67, Chapter 3, Auditor, and by the

80 legislative auditor pursuant to Section **36-12-15**.

81 Section 2. Section **4-22-107** is amended to read:

82 **4-22-107. Exemption from certain operational requirements.**

83 (1) The commission is exempt from:

84 (a) Title 51, Chapter 5, Funds Consolidation Act;

85 (b) Title 51, Chapter 7, State Money Management Act;

86 (c) except as provided in Subsection (2), Title 63A, Utah Administrative Services
87 Code;

88 (d) Title 63J, Chapter 1, Budgetary Procedures Act; and

89 (e) Title 67, Chapter 19, Utah State Personnel Management Act.

90 (2) The commission is subject to Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah
91 Public Finance Website.

92 Section 3. Section **11-13-603** is amended to read:

93 **11-13-603. Taxed interlocal entity.**

94 (1) Notwithstanding any other provision of law:

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

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

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

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

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

105 (3) (a) A taxed interlocal entity is not a participating local entity as defined in Section
106 [~~63A-3-401~~] 63A-1-201.

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

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

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

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

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

121 (c) The taxed interlocal entity shall provide the information described in Subsection
122 (3)(b):

123 (i) in a manner described in Subsection [~~63A-3-405(3)~~] 63A-1-205(3); and

124 (ii) within a reasonable time after the taxed interlocal entity's independent auditor
125 delivers to the taxed interlocal entity's governing board the auditor's report with respect to the
126 financial statements for and as of the end of the fiscal year.

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

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

131 (ii) the information described in Subsection (3)(b)(i) or (ii) does not constitute public
132 financial information as defined in Section [~~63A-3-401~~] 63A-1-201.

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

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

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

140 (a) Part 4, Governance;

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

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

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

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

145 (f) Section 11-13-225;

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

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

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

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

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

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

161 Section 4. Section 17D-3-107 is amended to read:

162 **17D-3-107. Annual budget and financial reports requirements.**

163 (1) Upon agreement with the commission, the state auditor may modify:

164 (a) for filing a budget, a requirement in Subsection 17B-1-614(2) or 17B-1-629(3)(d);

165 or

166 (b) for filing a financial report, a requirement in Section 17B-1-639.

167 (2) Beginning on July 1, 2019, a conservation district is a participating local entity, as
168 that term is defined in Section [~~63A-3-401~~] 63A-1-201, and subject to Title 63A, [~~Chapter 3,~~
169 ~~Part 4~~] Chapter 1, Part 2, Utah Public Finance Website.

170 Section 5. Section **26-33a-106.1** is amended to read:
171 **26-33a-106.1. Health care cost and reimbursement data.**
172 (1) The committee shall, as funding is available:
173 (a) establish a plan for collecting data from data suppliers, as defined in Section
174 [26-33a-102](#), to determine measurements of cost and reimbursements for risk-adjusted episodes
175 of health care;
176 (b) share data regarding insurance claims and an individual's and small employer
177 group's health risk factor and characteristics of insurance arrangements that affect claims and
178 usage with the Insurance Department, only to the extent necessary for:
179 (i) risk adjusting; and
180 (ii) the review and analysis of health insurers' premiums and rate filings; and
181 (c) assist the Legislature and the public with awareness of, and the promotion of,
182 transparency in the health care market by reporting on:
183 (i) geographic variances in medical care and costs as demonstrated by data available to
184 the committee; and
185 (ii) rate and price increases by health care providers:
186 (A) that exceed the Consumer Price Index - Medical as provided by the United States
187 Bureau of Labor Statistics;
188 (B) as calculated yearly from June to June; and
189 (C) as demonstrated by data available to the committee;
190 (d) provide on at least a monthly basis, enrollment data collected by the committee to a
191 not-for-profit, broad-based coalition of state health care insurers and health care providers that
192 are involved in the standardized electronic exchange of health data as described in Section
193 [31A-22-614.5](#), to the extent necessary:
194 (i) for the department or the Medicaid Office of the Inspector General to determine
195 insurance enrollment of an individual for the purpose of determining Medicaid third party
196 liability;
197 (ii) for an insurer that is a data supplier, to determine insurance enrollment of an

198 individual for the purpose of coordination of health care benefits; and

199 (iii) for a health care provider, to determine insurance enrollment for a patient for the
200 purpose of claims submission by the health care provider; [~~and~~]

201 (e) coordinate with the State Emergency Medical Services Committee to publish data
202 regarding air ambulance charges under Section [26-8a-203](#)[~~;~~]; and

203 (f) share data collected under this chapter with the state auditor for use in the health
204 care price transparency tool described in Section [67-3-11](#).

205 (2) (a) The Medicaid Office of Inspector General shall annually report to the
206 Legislature's Health and Human Services Interim Committee regarding how the office used the
207 data obtained under Subsection (1)(d)(i) and the results of obtaining the data.

208 (b) A data supplier shall not be liable for a breach of or unlawful disclosure of the data
209 obtained by an entity described in Subsection (1)(b).

210 (3) The plan adopted under Subsection (1) shall include:

211 (a) the type of data that will be collected;

212 (b) how the data will be evaluated;

213 (c) how the data will be used;

214 (d) the extent to which, and how the data will be protected; and

215 (e) who will have access to the data.

216 Section 6. Section **26-33a-106.5** is amended to read:

217 **26-33a-106.5. Comparative analyses.**

218 (1) The committee may publish compilations or reports that compare and identify
219 health care providers or data suppliers from the data it collects under this chapter or from any
220 other source.

221 (2) (a) Except as provided in Subsection (7)(c), the committee shall publish
222 compilations or reports from the data it collects under this chapter or from any other source
223 which:

224 (i) contain the information described in Subsection (2)(b); and

225 (ii) compare and identify by name at least a majority of the health care facilities, health

226 care plans, and institutions in the state.

227 (b) Except as provided in Subsection (7)(c), the report required by this Subsection (2)
 228 shall:

229 (i) be published at least annually; [~~and~~]

230 (ii) list, as determined by the committee, the median paid amount for at least the top 50
 231 medical procedures performed in the state by volume;

232 (iii) describe the methodology approved by the committee to determine the amounts
 233 described in Subsection (2)(b)(ii); and

234 [~~(ii)~~] (iv) contain comparisons based on at least the following factors:

235 (A) nationally or other generally recognized quality standards;

236 (B) charges; and

237 (C) nationally recognized patient safety standards.

238 (3) (a) The committee may contract with a private, independent analyst to evaluate the
 239 standard comparative reports of the committee that identify, compare, or rank the performance
 240 of data suppliers by name.

241 (b) The evaluation described in this Subsection (3) shall include a validation of
 242 statistical methodologies, limitations, appropriateness of use, and comparisons using standard
 243 health services research practice.

244 (c) The independent analyst described in Subsection (3)(a) shall be experienced in
 245 analyzing large databases from multiple data suppliers and in evaluating health care issues of
 246 cost, quality, and access.

247 (d) The results of the analyst's evaluation shall be released to the public before the
 248 standard comparative analysis upon which it is based may be published by the committee.

249 (4) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the
 250 committee, with the concurrence of the department, shall adopt by rule a timetable for the
 251 collection and analysis of data from multiple types of data suppliers.

252 (5) The comparative analysis required under Subsection (2) shall be available[~~;~~(a)]
 253 free of charge and easily accessible to the public[~~;~~and].

254 ~~[(b) on the Health Insurance Exchange either directly or through a link.]~~

255 (6) (a) The department shall include in the report required by Subsection (2)(b), or
256 include in a separate report, comparative information on commonly recognized or generally
257 agreed upon measures of cost and quality identified in accordance with Subsection (7), for:

258 (i) routine and preventive care; and

259 (ii) the treatment of diabetes, heart disease, and other illnesses or conditions as
260 determined by the committee.

261 (b) The comparative information required by Subsection (6)(a) shall be based on data
262 collected under Subsection (2) and clinical data that may be available to the committee, and
263 shall compare:

264 (i) ~~[beginning December 31, 2014,]~~ results for health care facilities or institutions;

265 (ii) ~~[beginning December 31, 2014,]~~ results for health care providers by geographic
266 regions of the state;

267 (iii) ~~[beginning July 1, 2016,]~~ a clinic's aggregate results for a physician who practices
268 at a clinic with five or more physicians; and

269 (iv) ~~[beginning July 1, 2016,]~~ a geographic region's aggregate results for a physician
270 who practices at a clinic with less than five physicians, unless the physician requests
271 physician-level data to be published on a clinic level.

272 (c) The department:

273 (i) may publish information required by this Subsection (6) directly or through one or
274 more nonprofit, community-based health data organizations;

275 (ii) may use a private, independent analyst under Subsection (3)(a) in preparing the
276 report required by this section; and

277 (iii) shall identify and report to the Legislature's Health and Human Services Interim
278 Committee by July 1, 2014, and every July 1 thereafter until July 1, 2019, at least three new
279 measures of quality to be added to the report each year.

280 (d) A report published by the department under this Subsection (6):

281 (i) is subject to the requirements of Section [26-33a-107](#); and

282 (ii) shall, prior to being published by the department, be submitted to a neutral,
283 non-biased entity with a broad base of support from health care payers and health care
284 providers in accordance with Subsection (7) for the purpose of validating the report.

285 (7) (a) The Health Data Committee shall, through the department, for purposes of
286 Subsection (6)(a), use the quality measures that are developed and agreed upon by a neutral,
287 non-biased entity with a broad base of support from health care payers and health care
288 providers.

289 (b) If the entity described in Subsection (7)(a) does not submit the quality measures,
290 the department may select the appropriate number of quality measures for purposes of the
291 report required by Subsection (6).

292 (c) (i) For purposes of the reports published on or after July 1, 2014, the department
293 may not compare individual facilities or clinics as described in Subsections (6)(b)(i) through
294 (iv) if the department determines that the data available to the department can not be
295 appropriately validated, does not represent nationally recognized measures, does not reflect the
296 mix of cases seen at a clinic or facility, or is not sufficient for the purposes of comparing
297 providers.

298 (ii) The department shall report to the Legislature's Health and Human Services Interim
299 Committee prior to making a determination not to publish a report under Subsection (7)(c)(i).

300 Section 7. Section **53B-8a-103** is amended to read:

301 **53B-8a-103. Creation of Utah Educational Savings Plan -- Powers and duties of**
302 **plan -- Certain exemptions.**

303 (1) There is created the Utah Educational Savings Plan, which may also be known and
304 do business as:

305 (a) the Utah Educational Savings Plan Trust; or

306 (b) another related name.

307 (2) The plan:

308 (a) is a non-profit, self-supporting agency that administers a public trust;

309 (b) shall administer the various programs, funds, trusts, plans, functions, duties, and

310 obligations assigned to the plan:

311 (i) consistent with sound fiduciary principles; and

312 (ii) subject to review of the board; and

313 (c) shall be known as and managed as a qualified tuition program in compliance with

314 Section 529, Internal Revenue Code, that is sponsored by the state.

315 (3) The plan may:

316 (a) make and enter into contracts necessary for the administration of the plan payable

317 from plan money, including:

318 (i) contracts for goods and services; and

319 (ii) contracts to engage personnel, with demonstrated ability or expertise, including

320 consultants, actuaries, managers, counsel, and auditors for the purpose of rendering

321 professional, managerial, and technical assistance and advice;

322 (b) adopt a corporate seal and change and amend the corporate seal;

323 (c) invest money within the program, administrative, and endowment funds in

324 accordance with the provisions under Section [53B-8a-107](#);

325 (d) enter into agreements with account owners, any institution of higher education, any

326 federal or state agency, or other entity as required to implement this chapter;

327 (e) solicit and accept any grants, gifts, legislative appropriations, and other money from

328 the state, any unit of federal, state, or local government, or any other person, firm, partnership,

329 or corporation for deposit to the administrative fund, endowment fund, or the program fund;

330 (f) make provision for the payment of costs of administration and operation of the plan;

331 (g) carry out studies and projections to advise account owners regarding:

332 (i) present and estimated future higher education costs; and

333 (ii) levels of financial participation in the plan required to enable account owners to

334 achieve their educational funding objective;

335 (h) participate in federal, state, local governmental, or private programs;

336 (i) create public and private partnerships, including investment or management

337 relationships with other 529 plans or entities;

338 (j) promulgate, impose, and collect administrative fees and charges in connection with
339 transactions of the plan, and provide for reasonable service charges;

340 (k) procure insurance:

341 (i) against any loss in connection with the property, assets, or activities of the plan; and

342 (ii) indemnifying any member of the board from personal loss or accountability arising
343 from liability resulting from a member's action or inaction as a member of the plan's board;

344 (l) administer outreach efforts to:

345 (i) market and publicize the plan and the plan's products to existing and prospective
346 account owners; and

347 (ii) encourage economically challenged populations to save for post-secondary
348 education;

349 (m) adopt, trademark, and copyright names and materials for use in marketing and
350 publicizing the plan and the plan's products;

351 (n) administer the funds of the plan;

352 (o) sue and be sued in the plan's own name;

353 (p) own institutional accounts in the plan to establish and administer:

354 (i) scholarship programs; or

355 (ii) other college savings incentive programs, including programs designed to enhance
356 the savings of low income account owners investing in the plan; and

357 (q) have and exercise any other powers or duties that are necessary or appropriate to
358 carry out and effectuate the purposes of this chapter.

359 (4) (a) Except as provided in Subsection (4)(b), the plan is exempt from the provisions
360 of Title 63G, Chapter 2, Government Records Access and Management Act.

361 (b) (i) The annual audited financial statements of the plan described in Section
362 [53B-8a-111](#) are public records.

363 (ii) Financial information that is provided by the plan to the Division of Finance and
364 posted on the Utah Public Finance Website in accordance with Section [[63A-3-402](#)]

365 [63A-1-202](#) is a public record.

366 Section 8. Section **53D-1-103** is amended to read:

367 **53D-1-103. Application of other law.**

368 (1) The office, board, and nominating committee are subject to:

369 (a) Title 52, Chapter 4, Open and Public Meetings Act; and

370 (b) Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah Public Finance Website.

371 (2) Subject to Subsection **63E-1-304**(2), the office may participate in coverage under
372 the Risk Management Fund, created in Section **63A-4-201**.

373 (3) The office and board are subject to Title 63G, Chapter 2, Government Records
374 Access and Management Act.

375 (4) (a) In making rules under this chapter, the director is subject to and shall comply
376 with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, except as provided in
377 Subsection (4)(b).

378 (b) Subsections **63G-3-301**(6) and (7) and Section **63G-3-601** do not apply to the
379 director's making of rules under this chapter.

380 (5) Title 63G, Chapter 7, Governmental Immunity Act of Utah, applies to a board
381 member to the same extent as it applies to an employee, as defined in Section **63G-7-102**.

382 (6) (a) A board member, the director, and an office employee or agent are subject to:

383 (i) Title 67, Chapter 16, Utah Public Officers' and Employees' Ethics Act; and

384 (ii) other requirements that the board establishes.

385 (b) In addition to any restrictions or requirements imposed under Subsection (6)(a), a
386 board member, the director, and an office employee or agent may not directly or indirectly
387 acquire an interest in the trust fund or receive any direct benefit from any transaction dealing
388 with trust fund money.

389 (7) (a) Except as provided in Subsection (7)(b), the office shall comply with Title 67,
390 Chapter 19, Utah State Personnel Management Act.

391 (b) (i) Upon a recommendation from the director after the director's consultation with
392 the executive director of the Department of Human Resource Management, the board may
393 provide that specified positions in the office are exempt from Section **67-19-12** and the career

394 service provisions of Title 67, Chapter 19, Utah State Personnel Management Act, as provided
395 in Subsection 67-19-15(1), if the board determines that exemption is required for the office to
396 fulfill efficiently its responsibilities under this chapter.

397 (ii) The director position is exempt from Section 67-19-12 and the career service
398 provisions of Title 67, Chapter 19, Utah State Personnel Management Act, as provided in
399 Subsection 67-19-15(1).

400 (iii) (A) After consultation with the executive director of the Department of Human
401 Resource Management, the director shall set salaries for positions that are exempted under
402 Subsection (7)(b)(i), within ranges that the board approves.

403 (B) In approving salary ranges for positions that are exempted under Subsection
404 (7)(b)(i), the board shall consider salaries for similar positions in private enterprise and other
405 public employment.

406 (8) The office is subject to legislative appropriation, to executive branch budgetary
407 review and recommendation, and to legislative and executive branch review.

408 Section 9. Section 53E-3-705 is amended to read:

409 **53E-3-705. School plant capital outlay report.**

410 (1) The State Board of Education shall prepare an annual school plant capital outlay
411 report of all school districts, which includes information on the number and size of building
412 projects completed and under construction.

413 (2) A school district or charter school shall prepare and submit an annual school plant
414 capital outlay report in accordance with Section [~~63A-3-402~~] 63A-1-202.

415 Section 10. Section 63A-1-201, which is renumbered from Section 63A-3-401 is
416 renumbered and amended to read:

417 **Part 2. Utah Public Finance Website**

418 [~~63A-3-401~~]. **63A-1-201. Definitions.**

419 As used in this part:

420 (1) "Board" means the Utah Transparency Advisory Board created under Section
421 [~~63A-3-403~~] 63A-1-203.

422 (2) [~~"Division" means the Division of Finance of~~] "Department" means the Department
423 of Administrative Services.

424 (3) (a) "Independent entity," except as provided in Subsection (3)(c), means the same
425 as that term is defined in Section 63E-1-102.

426 (b) "Independent entity" includes an entity that is part of an independent entity
427 described in this Subsection (3), if the entity is considered a component unit of the independent
428 entity under the governmental accounting standards issued by the Governmental Accounting
429 Standards Board.

430 (c) "Independent entity" does not include the Utah State Retirement Office created in
431 Section 49-11-201.

432 (4) "Participating local entity" means each of the following local entities:

433 (a) a county;

434 (b) a municipality;

435 (c) a local district under Title 17B, Limited Purpose Local Government Entities - Local
436 Districts;

437 (d) a special service district under Title 17D, Chapter 1, Special Service District Act;

438 (e) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;

439 (f) a school district;

440 (g) a charter school;

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

442 (i) an interlocal entity as defined in Section 11-13-103;

443 (ii) a joint or cooperative undertaking as defined in Section 11-13-103; and

444 (iii) any project, program, or undertaking entered into by interlocal agreement in
445 accordance with Title 11, Chapter 13, Interlocal Cooperation Act;

446 (i) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that is
447 part of an entity described in Subsections (4)(a) through (h), if the entity is considered a
448 component unit of the entity described in Subsections (4)(a) through (h) under the
449 governmental accounting standards issued by the Governmental Accounting Standards Board;

450 and

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

452 (5) (a) "Participating state entity" means the state of Utah, including its executive,
 453 legislative, and judicial branches, its departments, divisions, agencies, boards, commissions,
 454 councils, committees, and institutions.

455 (b) "Participating state entity" includes an entity that is part of an entity described in
 456 Subsection (5)(a), if the entity is considered a component unit of the entity described in
 457 Subsection (5)(a) under the governmental accounting standards issued by the Governmental
 458 Accounting Standards Board.

459 (6) "Public financial information" means records that are required to be made available
 460 on the Utah Public Finance Website, a participating local entity's website, or an independent
 461 entity's website as required by this part, and as the term "public financial information" is
 462 defined by rule under Section [~~63A-3-404~~] [63A-1-204](#).

463 Section 11. Section **63A-1-202**, which is renumbered from Section 63A-3-402 is
 464 renumbered and amended to read:

465 ~~[63A-3-402]~~. **63A-1-202. Utah Public Finance Website -- Establishment**
 466 **and administration -- Records disclosure -- Exceptions.**

467 (1) There is created the Utah Public Finance Website to be administered by the
 468 [~~Division of Finance with the technical assistance of the Department of Technology Services.]~~
 469 state auditor.

470 (2) The Utah Public Finance Website shall:

471 (a) permit Utah taxpayers to:

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

475 (ii) link to websites administered by participating local entities or independent entities
 476 that do not use the Utah Public Finance Website for the purpose of providing participating
 477 local entities' or independent entities' public financial information as required by this part and

478 by rule under Section [~~63A-3-404~~] [63A-1-204](#);

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

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

482 (d) provide access to financial reports, financial audits, budgets, or other financial
483 documents that are used to allocate, appropriate, spend, and account for government funds, as
484 may be established by rule under Section [~~63A-3-404~~] [63A-1-204](#);

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

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

487 (g) include other links, features, or functionality that will assist the public in obtaining
488 and reviewing public financial information, as may be established by rule under Section
489 [~~63A-3-404~~] [63A-1-204](#); and

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

492 (3) (a) The [~~division~~] state auditor shall:

493 [~~(a)~~] (i) establish and maintain the website, including the provision of equipment,
494 resources, and personnel as necessary;

495 [~~(b)~~] (ii) maintain an archive of all information posted to the website;

496 [~~(c)~~] (iii) coordinate and process the receipt and posting of public financial information
497 from participating state entities; and

498 [~~(d)~~] (iv) coordinate and regulate the posting of public financial information by
499 participating local entities and independent entities[~~and~~].

500 [~~(e)~~] (b) The department shall provide staff support for the advisory committee.

501 (4) (a) A participating state entity and each independent entity shall permit the public
502 to view the entity's public financial information via the website, beginning with information
503 that is generated not later than the fiscal year that begins July 1, 2008, except that public
504 financial information for an:

505 (i) institution of higher education shall be provided beginning with information

506 generated for the fiscal year beginning July 1, 2009; and

507 (ii) independent entity shall be provided beginning with information generated for the
508 entity's fiscal year beginning in 2014.

509 (b) No later than May 15, 2009, the website shall:

510 (i) be operational; and

511 (ii) permit public access to participating state entities' public financial information,
512 except as provided in Subsections (4)(c) and (d).

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

516 (d) No later than the first full quarter after July 1, 2014, an independent entity shall
517 submit the entity's public financial information for inclusion on the Utah Public Finance
518 Website or via a link to its own website on the Utah Public Finance Website.

519 (5) (a) The Utah Educational Savings Plan, created in Section 53B-8a-103, shall
520 provide the following financial information to the ~~[division]~~ state auditor for posting on the
521 Utah Public Finance Website:

522 (i) administrative fund expense transactions from its general ledger accounting system;
523 and

524 (ii) employee compensation information.

525 (b) The plan is not required to submit other financial information to the ~~[division]~~ state
526 auditor, including:

527 (i) revenue transactions;

528 (ii) account owner transactions; and

529 (iii) fiduciary or commercial information, as defined in Section 53B-12-102.

530 (6) (a) The following independent entities shall each provide administrative expense
531 transactions from its general ledger accounting system and employee compensation
532 information to the ~~[division]~~ state auditor for posting on the Utah Public Finance Website or
533 via a link to a website administered by the independent entity:

- 534 (i) the Utah Capital Investment Corporation, created in Section [63N-6-301](#);
- 535 (ii) the Utah Housing Corporation, created in Section [63H-8-201](#); and
- 536 (iii) the School and Institutional Trust Lands Administration, created in Section
- 537 [53C-1-201](#).

538 (b) For purposes of this part, an independent entity described in Subsection (6)(a) is not
539 required to submit to the [~~division~~] state auditor, or provide a link to, other financial
540 information, including:

- 541 (i) revenue transactions of a fund or account created in its enabling statute;
- 542 (ii) fiduciary or commercial information related to any subject if the disclosure of the
- 543 information:

- 544 (A) would conflict with fiduciary obligations; or
- 545 (B) is prohibited by insider trading provisions;
- 546 (iii) information of a commercial nature, including information related to:
 - 547 (A) account owners, borrowers, and dependents;
 - 548 (B) demographic data;
 - 549 (C) contracts and related payments;
 - 550 (D) negotiations;
 - 551 (E) proposals or bids;
 - 552 (F) investments;
 - 553 (G) the investment and management of funds;
 - 554 (H) fees and charges;
 - 555 (I) plan and program design;
 - 556 (J) investment options and underlying investments offered to account owners;
 - 557 (K) marketing and outreach efforts;
 - 558 (L) lending criteria;
 - 559 (M) the structure and terms of bonding; and
 - 560 (N) financial plans or strategies; and
- 561 (iv) information protected from public disclosure by federal law.

562 (7) (a) As used in this Subsection (7):
563 (i) "Local education agency" means a school district or a charter school.
564 (ii) "New school building project" means:
565 (A) the construction of a school or school facility that did not previously exist in a local
566 education agency; or
567 (B) the lease or purchase of an existing building, by a local education agency, to be
568 used as a school or school facility.
569 (iii) "School facility" means a facility, including a pool, theater, stadium, or
570 maintenance building, that is built, leased, acquired, or remodeled by a local education agency
571 regardless of whether the facility is open to the public.
572 (iv) "Significant school remodel" means a construction project undertaken by a local
573 education agency with a project cost equal to or greater than \$2,000,000, including:
574 (A) the upgrading, changing, alteration, refurbishment, modification, or complete
575 substitution of an existing school or school facility in a local education agency; or
576 (B) the addition of a school facility.
577 (b) For each new school building project or significant school remodel, the local
578 education agency shall:
579 (i) prepare an annual school plant capital outlay report; and
580 (ii) submit the report:
581 (A) to the ~~[division]~~ state auditor for publication on the Utah Public Finance Website;
582 and
583 (B) in a format, including any raw data or electronic formatting, prescribed by
584 applicable ~~[division]~~ policy established by the state auditor.
585 (c) The local education agency shall include in the capital outlay report described in
586 Subsection (7)(b)(i) the following information as applicable to each new school building
587 project or significant school remodel:
588 (i) the name and location of the new school building project or significant school
589 remodel;

590 (ii) construction and design costs, including:
591 (A) the purchase price or lease terms of any real property acquired or leased for the
592 project or remodel;
593 (B) facility construction;
594 (C) facility and landscape design;
595 (D) applicable impact fees; and
596 (E) furnishings and equipment;
597 (iii) the gross square footage of the project or remodel;
598 (iv) the year construction was completed; and
599 (v) the final student capacity of the new school building project or, for a significant
600 school remodel, the increase or decrease in student capacity created by the remodel.
601 (d) (i) For a cost, fee, or other expense required to be reported under Subsection (7)(c),
602 the local education agency shall report the actual cost, fee, or other expense.
603 (ii) The ~~[division]~~ state auditor may require that a local education agency provide
604 further itemized data on information listed in Subsection (7)(c).
605 (e) (i) No later than May 15, 2015, a local education agency shall provide the ~~[division]~~
606 state auditor a school plant capital outlay report for each new school building project and
607 significant school remodel completed on or after July 1, 2004, and before May 13, 2014.
608 (ii) For a new school building project or significant school remodel completed after
609 May 13, 2014, the local education agency shall provide the school plant capital outlay report
610 described in this Subsection (7) to the ~~[division]~~ state auditor annually by a date designated by
611 the ~~[division]~~ state auditor.
612 (8) A person who negligently discloses a record that is classified as private, protected,
613 or controlled by Title 63G, Chapter 2, Government Records Access and Management Act, is
614 not criminally or civilly liable for an improper disclosure of the record if the record is disclosed
615 solely as a result of the preparation or publication of the Utah Public Finance Website.
616 Section 12. Section **63A-1-203**, which is renumbered from Section 63A-3-403 is
617 renumbered and amended to read:

618 ~~[63A-3-403].~~ 63A-1-203. **Utah Transparency Advisory Board -- Creation**
619 **-- Membership -- Duties.**

620 (1) There is created within the department the Utah Transparency Advisory Board
621 comprised of members knowledgeable about public finance or providing public access to
622 public information.

623 (2) The board consists of:

624 ~~(a)~~ (b) the state auditor or the state auditor's designee;

625 ~~(a)~~ (b) an individual appointed by the executive director of the ~~[Division of Finance]~~
626 department;

627 ~~(b)~~ (c) an individual appointed by the executive director of the Governor's Office of
628 Management and Budget;

629 ~~(c)~~ (d) an individual appointed by the governor on advice from the Legislative Fiscal
630 Analyst;

631 ~~(d)~~ (e) one member of the Senate, appointed by the governor on advice from the
632 president of the Senate;

633 ~~(e)~~ (f) one member of the House of Representatives, appointed by the governor on
634 advice from the speaker of the House of Representatives;

635 ~~(f)~~ (g) an individual appointed by the director of the Department of Technology
636 Services;

637 ~~(g)~~ (h) the director of the Division of Archives and Records Service created in
638 Section 63A-12-101 or the director's designee;

639 ~~(h)~~ (i) an individual who is a member of the State Records Committee created in
640 Section 63G-2-501, appointed by the governor;

641 ~~(i)~~ (j) an individual representing counties, appointed by the governor;

642 ~~(j)~~ (k) an individual representing municipalities, appointed by the governor;

643 ~~(k)~~ (l) an individual representing special districts, appointed by the governor;

644 ~~(l)~~ (m) an individual representing the State Board of Education, appointed by the
645 State Board of Education; and

646 ~~[(m)]~~ (n) ~~[two individuals]~~ one individual who ~~[are members]~~ is a member of the
647 public and who ~~[have]~~ has knowledge, expertise, or experience in matters relating to the
648 board's duties under Subsection (10), appointed by the board members identified in
649 Subsections (2)(a) through ~~[(f)]~~ (m).

650 (3) The board shall:

651 (a) advise the ~~[division]~~ state auditor and the department on matters related to the
652 implementation and administration of this part;

653 (b) develop plans, make recommendations, and assist in implementing the provisions
654 of this part;

655 (c) determine what public financial information shall be provided by a participating
656 state entity, independent entity, and participating local entity, if the public financial
657 information:

658 (i) only includes records that:

659 (A) are classified as public under Title 63G, Chapter 2, Government Records Access
660 and Management Act, or, subject to any specific limitations and requirements regarding the
661 provision of financial information from the entity described in Section ~~[63A-3-402]~~
662 63A-1-202, if an entity is exempt from Title 63G, Chapter 2, Government Records Access and
663 Management Act, records that would normally be classified as public if the entity were not
664 exempt from Title 63G, Chapter 2, Government Records Access and Management Act;

665 (B) are an accounting of money, funds, accounts, bonds, loans, expenditures, or
666 revenues, regardless of the source; and

667 (C) are owned, held, or administered by the participating state entity, independent
668 entity, or participating local entity that is required to provide the record; and

669 (ii) is of the type or nature that should be accessible to the public via a website based
670 on considerations of:

671 (A) the cost effectiveness of providing the information;

672 (B) the value of providing the information to the public; and

673 (C) privacy and security considerations;

674 (d) evaluate the cost effectiveness of implementing specific information resources and
675 features on the website;

676 (e) require participating local entities to provide public financial information in
677 accordance with the requirements of this part, with a specified content, reporting frequency,
678 and form;

679 (f) require an independent entity's website or a participating local entity's website to be
680 accessible by link or other direct route from the Utah Public Finance Website if the
681 independent entity or participating local entity does not use the Utah Public Finance Website;

682 (g) determine the search methods and the search criteria that shall be made available to
683 the public as part of a website used by an independent entity or a participating local entity
684 under the requirements of this part, which criteria may include:

- 685 (i) fiscal year;
- 686 (ii) expenditure type;
- 687 (iii) name of the agency;
- 688 (iv) payee;
- 689 (v) date; and
- 690 (vi) amount; and

691 (h) analyze ways to improve the information on the Utah Public Finance Website so
692 the information is more relevant to citizens, including through the use of:

- 693 (i) infographics that provide more context to the data; and
- 694 (ii) geolocation services, if possible.

695 (4) Every two years, the board shall elect a chair and a vice chair from its members.

696 (5) (a) (i) The term of a member appointed for an unexpired two-year term before May
697 8, 2018, shall be extended by two years from the date of the original appointment.

698 (ii) Each member appointed on or after May 8, 2018, shall serve a four-year term.

699 (b) When a vacancy occurs in the membership for any reason, the replacement shall be
700 appointed for a four-year term.

701 (6) To accomplish its duties, the board shall meet as it determines necessary.

702 (7) Reasonable notice shall be given to each member of the board before any meeting.

703 (8) A majority of the board constitutes a quorum for the transaction of business.

704 (9) (a) A member who is not a legislator may not receive compensation or benefits for
705 the member's service, but may receive per diem and travel expenses as allowed in:

706 (i) Section [63A-3-106](#);

707 (ii) Section [63A-3-107](#); and

708 (iii) rules made by the Division of Finance according to Sections [63A-3-106](#) and
709 [63A-3-107](#).

710 (b) Compensation and expenses of a member who is a legislator are governed by
711 Section [36-2-2](#) and Legislative Joint Rules, Title 5, Legislative Compensation and Expenses.

712 (10) (a) As used in Subsections (10) and (11):

713 (i) "Information website" means a single Internet website containing public information
714 or links to public information.

715 (ii) "Public information" means records of state government, local government, or an
716 independent entity that are classified as public under Title 63G, Chapter 2, Government
717 Records Access and Management Act, or, subject to any specific limitations and requirements
718 regarding the provision of financial information from the entity described in Section
719 [~~[63A-3-402](#)~~] [63A-1-202](#), if an entity is exempt from Title 63G, Chapter 2, Government
720 Records Access and Management Act, records that would normally be classified as public if
721 the entity were not exempt from Title 63G, Chapter 2, Government Records Access and
722 Management Act.

723 (b) The board shall:

724 (i) study the establishment of an information website and develop recommendations for
725 its establishment;

726 (ii) develop recommendations about how to make public information more readily
727 available to the public through the information website;

728 (iii) develop standards to make uniform the format and accessibility of public
729 information posted to the information website; and

730 (iv) identify and prioritize public information in the possession of a state agency or
731 political subdivision that may be appropriate for publication on the information website.

732 (c) In fulfilling its duties under Subsection (10)(b), the board shall be guided by
733 principles that encourage:

734 (i) (A) the establishment of a standardized format of public information that makes the
735 information more easily accessible by the public;

736 (B) the removal of restrictions on the reuse of public information;

737 (C) minimizing limitations on the disclosure of public information while appropriately
738 safeguarding sensitive information; and

739 (D) balancing factors in favor of excluding public information from an information
740 website against the public interest in having the information accessible on an information
741 website;

742 (ii) (A) permanent, lasting, open access to public information; and

743 (B) the publication of bulk public information;

744 (iii) the implementation of well-designed public information systems that ensure data
745 quality, create a public, comprehensive list or index of public information, and define a process
746 for continuous publication of and updates to public information;

747 (iv) the identification of public information not currently made available online and the
748 implementation of a process, including a timeline and benchmarks, for making that public
749 information available online; and

750 (v) accountability on the part of those who create, maintain, manage, or store public
751 information or post it to an information website.

752 (d) The department shall implement the board's recommendations, including the
753 establishment of an information website, to the extent that implementation:

754 (i) is approved by the Legislative Management Committee;

755 (ii) does not require further legislative appropriation; and

756 (iii) is within the department's existing statutory authority.

757 (11) The department shall, in consultation with the board and as funding allows,

758 modify the information website described in Subsection (10) to:

759 (a) by January 1, 2015, serve as a point of access for Government Records Access and
760 Management requests for executive agencies;

761 (b) by January 1, 2016, serve as a point of access for Government Records Access and
762 Management requests for:

763 (i) school districts;

764 (ii) charter schools;

765 (iii) public transit districts created under Title 17B, Chapter 2a, Part 8, Public Transit
766 District Act;

767 (iv) counties; and

768 (v) municipalities;

769 (c) by January 1, 2017, serve as a point of access for Government Records Access and
770 Management requests for:

771 (i) local districts under Title 17B, Limited Purpose Local Government Entities - Local
772 Districts; and

773 (ii) special service districts under Title 17D, Chapter 1, Special Service District Act;

774 (d) except as provided in Subsection (12)(a), provide link capabilities to other existing
775 repositories of public information, including maps, photograph collections, legislatively
776 required reports, election data, statute, rules, regulations, and local ordinances that exist on
777 other agency and political subdivision websites;

778 (e) provide multiple download options in different formats, including nonproprietary,
779 open formats where possible;

780 (f) provide any other public information that the board, under Subsection (10),
781 identifies as appropriate for publication on the information website; and

782 (g) incorporate technical elements the board identifies as useful to a citizen using the
783 information website.

784 (12) (a) The department, in consultation with the board, shall establish by rule any
785 restrictions on the inclusion of maps and photographs, as described in Subsection (11)(d), on

786 the website described in Subsection (10) if the inclusion would pose a potential security
787 concern.

788 (b) The website described in Subsection (10) may not publish any record that is
789 classified as private, protected, or controlled under Title 63G, Chapter 2, Government Records
790 Access and Management Act.

791 Section 13. Section **63A-1-204**, which is renumbered from Section 63A-3-404 is
792 renumbered and amended to read:

793 ~~[63A-3-404].~~ **63A-1-204. Rulemaking authority.**

794 (1) After consultation with the board, and in accordance with Title 63G, Chapter 3,
795 Utah Administrative Rulemaking Act, the ~~[Division of Finance]~~ department shall make rules
796 to:

797 (a) require participating state entities to provide public financial information for
798 inclusion on the Utah Public Finance Website;

799 (b) define, either uniformly for all participating state entities, or on an entity by entity
800 basis, the term "public financial information" using the standards provided in Subsection
801 ~~[63A-3-403(3)(c)]~~ 63A-1-203(3)(c); and

802 (c) establish procedures for obtaining, submitting, reporting, storing, and providing
803 public financial information on the Utah Public Finance Website, which may include a
804 specified reporting frequency and form.

805 (2) After consultation with the board, and in accordance with Title 63G, Chapter 3,
806 Utah Administrative Rulemaking Act, the ~~[Division of Finance]~~ department may make rules to:

807 (a) require a participating state or local entity to list certain expenditures made by a
808 person under a contract with the entity; and

809 (b) if a list is required under Subsection (2)(a), require the following information to be
810 included:

811 (i) the name of the participating state or local entity making the expenditure;

812 (ii) the name of the person receiving the expenditure;

813 (iii) the date of the expenditure;

- 814 (iv) the amount of the expenditure;
- 815 (v) the purpose of the expenditure;
- 816 (vi) the name of each party to the contract;
- 817 (vii) an electronic copy of the contract; or
- 818 (viii) any other criteria designated by rule.

819 Section 14. Section **63A-1-205**, which is renumbered from Section 63A-3-405 is
820 renumbered and amended to read:

821 ~~**63A-3-405**~~. **63A-1-205**. **Participation by local entities.**

822 (1) (a) On or before May 15, 2010, the following participating local entities, in
823 accordance with the board's policies, shall provide public financial information through the
824 Utah Public Finance Website or the participating local entity's own website and provide a link
825 to the participating local entity's website through the Utah Public Finance Website:

- 826 (i) school districts;
- 827 (ii) charter schools; and
- 828 (iii) public transit districts created under Title 17B, Chapter 2a, Part 8, Public Transit
829 District Act.

830 (b) Participating local entities subject to this Subsection (1) shall permit information
831 that is generated not later than the fiscal year that begins July 1, 2009, to be accessible via the
832 website.

833 (2) (a) On or before May 15, 2011, the following participating local entities, in
834 accordance with the board's policies, shall provide public financial information through the
835 Utah Public Finance Website or the participating local entity's own website and provide a link
836 to the participating local entity's website through the Utah Public Finance Website:

- 837 (i) counties;
- 838 (ii) municipalities;
- 839 (iii) local districts under Title 17B, Limited Purpose Local Government Entities - Local
840 Districts, that are not already required to report; and
- 841 (iv) special service districts under Title 17D, Chapter 1, Special Service District Act.

842 (b) Participating local entities subject to this Subsection (2) shall permit information
843 that is generated not later than the fiscal year that begins July 1, 2010, to be accessible via the
844 website.

845 (3) (a) On or before May 15, 2013, an interlocal entity that is a participating local entity
846 in accordance with the board's policies, shall, subject to Subsection (3)(b), provide public
847 financial information through the Utah Public Finance Website or the interlocal entity's own
848 website and provide a link to the interlocal entity's website through the Utah Public Finance
849 Website.

850 (b) A participating local entity subject to this Subsection (3) shall provide public
851 financial information that is generated on or after the fiscal year that begins July 1, 2012, to be
852 accessible via the website.

853 (4) A participating local entity that makes public financial information accessible via
854 the Utah Public Finance Website on or after May 10, 2016, and that was not previously
855 required to make financial information accessible via the website shall permit information that
856 is generated on or after the first day of the participating local entity's fiscal year that includes
857 January 1, 2017, to be accessible via the website.

858 (5) (a) Except as provided in Subsection (5)(b), a participating local entity described in
859 Subsection (4) shall comply with the provisions of this part on or before January 1, 2017.

860 (b) A participating local entity described in Subsection (4) that has an annual budget of
861 \$100,000 or less shall comply with the provisions of this part on or before July 1, 2017.

862 (6) Beginning on July 1, 2019, in accordance with the board's policies, a conservation
863 district shall provide the district's public financial information that is generated for the district's
864 fiscal year which includes July 1, 2018, through the Utah Public Finance Website or the
865 district's own website and provide a link to the district's website through the Utah Public
866 Finance Website.

867 Section 15. Section **63A-1-206**, which is renumbered from Section 63A-3-406 is
868 renumbered and amended to read:

869 ~~[63A-3-406]~~. **63A-1-206**. **Submission of public financial information by a**

870 **school district or charter school.**

871 When submitting public financial information to the Utah Public Finance Website, a
872 school district or charter school shall classify transactions in accordance with the uniform chart
873 of accounts that school districts and charter schools are required to use for budgeting,
874 accounting, financial reporting, and auditing purposes pursuant to rules adopted by the State
875 Board of Education.

876 Section 16. Section **63A-3-103** is amended to read:

877 **63A-3-103. Duties of director of division -- Application to institutions of higher**
878 **education.**

879 (1) The director of the Division of Finance shall:

880 (a) define fiscal procedures relating to approval and allocation of funds;

881 (b) provide for the accounting control of funds;

882 (c) promulgate rules that:

883 (i) establish procedures for maintaining detailed records of all types of leases;

884 (ii) account for all types of leases in accordance with generally accepted accounting
885 principles;

886 (iii) require the performance of a lease with an option to purchase study by state
887 agencies prior to any lease with an option to purchase acquisition of capital equipment; and

888 (iv) require that the completed lease with an option to purchase study be approved by
889 the director of the Division of Finance;

890 (d) if the department operates the Division of Finance as an internal service fund
891 agency in accordance with Section [63A-1-109.5](#), submit to the Rate Committee established in
892 Section [63A-1-114](#):

893 (i) the proposed rate and fee schedule as required by Section [63A-1-114](#); and

894 (ii) other information or analysis requested by the Rate Committee;

895 (e) oversee the Office of State Debt Collection;

896 (f) publish the state's current constitutional debt limit on the Utah Public Finance
897 Website, created in Section [~~63A-3-402~~] [63A-1-202](#); and

898 (g) prescribe other fiscal functions required by law or under the constitutional authority
899 of the governor to transact all executive business for the state.

900 (2) (a) Institutions of higher education are subject to the provisions of Title 63A,
901 Chapter 3, Part 1, General Provisions, and Title 63A, Chapter 3, Part 2, Accounting System,
902 only to the extent expressly authorized or required by the State Board of Regents under Title
903 53B, State System of Higher Education.

904 (b) Institutions of higher education shall submit financial data for the past fiscal year
905 conforming to generally accepted accounting principles to the director of the Division of
906 Finance.

907 (3) The Division of Finance shall prepare financial statements and other reports in
908 accordance with legal requirements and generally accepted accounting principles for the state
909 auditor's examination and certification:

910 (a) not later than 60 days after a request from the state auditor; and

911 (b) at the end of each fiscal year.

912 Section 17. Section **63E-2-109** is amended to read:

913 **63E-2-109. State statutes.**

914 (1) Except as specifically modified in its authorizing statute, each independent
915 corporation shall be exempt from the statutes governing state agencies, including:

916 (a) Title 51, Chapter 5, Funds Consolidation Act;

917 (b) Title 51, Chapter 7, State Money Management Act;

918 (c) except as provided in Subsection (2), Title 63A, Utah Administrative Services
919 Code;

920 (d) Title 63G, Chapter 3, Utah Administrative Rulemaking Act;

921 (e) Title 63G, Chapter 4, Administrative Procedures Act;

922 (f) Title 63G, Chapter 6a, Utah Procurement Code;

923 (g) Title 63J, Chapter 1, Budgetary Procedures Act;

924 (h) Title 63J, Chapter 2, Revenue Procedures and Control Act; and

925 (i) Title 67, Chapter 19, Utah State Personnel Management Act.

- 926 (2) Except as specifically modified in its authorizing statute, each independent
927 corporation shall be subject to:
- 928 (a) Title 52, Chapter 4, Open and Public Meetings Act;
 - 929 (b) Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah Public Finance Website; and
 - 930 (c) Title 63G, Chapter 2, Government Records Access and Management Act.
- 931 (3) Each independent corporation board may adopt its own policies and procedures
932 governing its:
- 933 (a) funds management;
 - 934 (b) audits; and
 - 935 (c) personnel.

936 Section 18. Section **63H-4-108** is amended to read:

937 **63H-4-108. Relation to certain acts -- Participation in Risk Management Fund.**

- 938 (1) The authority is exempt from:
- 939 (a) Title 51, Chapter 5, Funds Consolidation Act;
 - 940 (b) except as provided in Subsection (2), Title 63A, Utah Administrative Services
941 Code;
 - 942 (c) Title 63G, Chapter 6a, Utah Procurement Code;
 - 943 (d) Title 63J, Chapter 1, Budgetary Procedures Act; and
 - 944 (e) Title 67, Chapter 19, Utah State Personnel Management Act.
- 945 (2) The authority is subject to Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah
946 Public Finance Website.
- 947 (3) The authority is subject to audit by the state auditor pursuant to Title 67, Chapter 3,
948 Auditor, and by the legislative auditor general pursuant to Section [36-12-15](#).
- 949 (4) Subject to the requirements of Subsection [63E-1-304\(2\)](#), the authority may
950 participate in coverage under the Risk Management Fund created by Section [63A-4-201](#).

951 Section 19. Section **63H-5-108** is amended to read:

952 **63H-5-108. Relation to certain acts.**

- 953 (1) The authority is exempt from:

- 954 (a) Title 51, Chapter 5, Funds Consolidation Act;
- 955 (b) except as provided in Subsection (2), Title 63A, Utah Administrative Services
- 956 Code;
- 957 (c) Title 63G, Chapter 6a, Utah Procurement Code;
- 958 (d) Title 63J, Chapter 1, Budgetary Procedures Act; and
- 959 (e) Title 67, Chapter 19, Utah State Personnel Management Act.
- 960 (2) The authority is subject to:
- 961 (a) Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah Public Finance Website; and
- 962 (b) audit by the state auditor pursuant to Title 67, Chapter 3, Auditor, and by the
- 963 legislative auditor general pursuant to Section [36-12-15](#).
- 964 Section 20. Section **63H-6-103** is amended to read:
- 965 **63H-6-103. Utah State Fair Corporation -- Legal status -- Powers.**
- 966 (1) There is created an independent public nonprofit corporation known as the "Utah
- 967 State Fair Corporation."
- 968 (2) The board shall file articles of incorporation for the corporation with the Division
- 969 of Corporations and Commercial Code.
- 970 (3) The corporation, subject to this chapter, has all powers and authority permitted
- 971 nonprofit corporations by law.
- 972 (4) The corporation shall:
- 973 (a) manage, supervise, and control:
- 974 (i) all activities relating to the annual exhibition described in Subsection (4)(j); and
- 975 (ii) except as otherwise provided by statute, all state expositions, including setting the
- 976 time, place, and purpose of any state exposition;
- 977 (b) for public entertainment, displays, and exhibits or similar events:
- 978 (i) provide, sponsor, or arrange the events;
- 979 (ii) publicize and promote the events; and
- 980 (iii) secure funds to cover the cost of the exhibits from:
- 981 (A) private contributions;

- 982 (B) public appropriations;
- 983 (C) admission charges; and
- 984 (D) other lawful means;
- 985 (c) acquire and designate exposition sites;
- 986 (d) use generally accepted accounting principles in accounting for the corporation's
- 987 assets, liabilities, and operations;
- 988 (e) seek corporate sponsorships for the state fair park or for individual buildings or
- 989 facilities within the fair park;
- 990 (f) work with county and municipal governments, the Salt Lake Convention and
- 991 Visitor's Bureau, the Utah Travel Council, and other entities to develop and promote
- 992 expositions and the use of the state fair park;
- 993 (g) develop and maintain a marketing program to promote expositions and the use of
- 994 the state fair park;
- 995 (h) in accordance with provisions of this part, operate and maintain the state fair park,
- 996 including the physical appearance and structural integrity of the state fair park and the
- 997 buildings located at the state fair park;
- 998 (i) prepare an economic development plan for the state fair park;
- 999 (j) hold an annual exhibition that:
- 1000 (i) is called the state fair or a similar name;
- 1001 (ii) promotes and highlights agriculture throughout the state;
- 1002 (iii) includes expositions of livestock, poultry, agricultural, domestic science,
- 1003 horticultural, floricultural, mineral and industrial products, manufactured articles, and domestic
- 1004 animals that, in the corporation's opinion will best stimulate agricultural, industrial, artistic, and
- 1005 educational pursuits and the sharing of talents among the people of Utah;
- 1006 (iv) includes the award of premiums for the best specimens of the exhibited articles
- 1007 and animals;
- 1008 (v) permits competition by livestock exhibited by citizens of other states and territories
- 1009 of the United States; and

- 1010 (vi) is arranged according to plans approved by the board;
- 1011 (k) fix the conditions of entry to the annual exhibition described in Subsection (4)(j);
- 1012 and
- 1013 (l) publish a list of premiums that will be awarded at the annual exhibition described in
- 1014 Subsection (4)(j) for the best specimens of exhibited articles and animals.
- 1015 (5) In addition to the annual exhibition described in Subsection (4)(j), the corporation
- 1016 may hold other exhibitions of livestock, poultry, agricultural, domestic science, horticultural,
- 1017 floricultural, mineral and industrial products, manufactured articles, and domestic animals that,
- 1018 in the corporation's opinion, will best stimulate agricultural, industrial, artistic, and educational
- 1019 pursuits and the sharing of talents among the people of Utah.
- 1020 (6) The corporation may:
- 1021 (a) employ advisers, consultants, and agents, including financial experts and
- 1022 independent legal counsel, and fix their compensation;
- 1023 (b) (i) participate in the state's Risk Management Fund created under Section
- 1024 [63A-4-201](#); or
- 1025 (ii) procure insurance against any loss in connection with the corporation's property
- 1026 and other assets, including mortgage loans;
- 1027 (c) receive and accept aid or contributions of money, property, labor, or other things of
- 1028 value from any source, including any grants or appropriations from any department, agency, or
- 1029 instrumentality of the United States or Utah;
- 1030 (d) hold, use, loan, grant, and apply that aid and those contributions to carry out the
- 1031 purposes of the corporation, subject to the conditions, if any, upon which the aid and
- 1032 contributions were made;
- 1033 (e) enter into management agreements with any person or entity for the performance of
- 1034 the corporation's functions or powers;
- 1035 (f) establish whatever accounts and procedures as necessary to budget, receive, and
- 1036 disburse, account for, and audit all funds received, appropriated, or generated;
- 1037 (g) subject to Subsection (8), lease any of the facilities at the state fair park;

- 1038 (h) sponsor events as approved by the board; and
- 1039 (i) enter into one or more agreements to develop the state fair park.
- 1040 (7) (a) Except as provided in Subsection (7)(c), as an independent agency of Utah, the
- 1041 corporation is exempt from:
- 1042 (i) Title 51, Chapter 5, Funds Consolidation Act;
- 1043 (ii) Title 51, Chapter 7, State Money Management Act;
- 1044 (iii) Title 63A, Utah Administrative Services Code;
- 1045 (iv) Title 63G, Chapter 6a, Utah Procurement Code;
- 1046 (v) Title 63J, Chapter 1, Budgetary Procedures Act; and
- 1047 (vi) Title 67, Chapter 19, Utah State Personnel Management Act.
- 1048 (b) The board shall adopt policies parallel to and consistent with:
- 1049 (i) Title 51, Chapter 5, Funds Consolidation Act;
- 1050 (ii) Title 51, Chapter 7, State Money Management Act;
- 1051 (iii) Title 63A, Utah Administrative Services Code;
- 1052 (iv) Title 63G, Chapter 6a, Utah Procurement Code; and
- 1053 (v) Title 63J, Chapter 1, Budgetary Procedures Act.
- 1054 (c) The corporation shall comply with:
- 1055 (i) the provisions of Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah Public
- 1056 Finance Website; and
- 1057 (ii) the legislative approval requirements for new facilities established in Subsection
- 1058 [63A-5-104\(3\)](#).
- 1059 (8) (a) Before the corporation executes a lease described in Subsection (6)(g) with a
- 1060 term of 10 or more years, the corporation shall:
- 1061 (i) submit the proposed lease to the State Building Board for the State Building Board's
- 1062 approval or rejection; and
- 1063 (ii) if the State Building Board approves the proposed lease, submit the proposed lease
- 1064 to the Executive Appropriations Committee for the Executive Appropriation Committee's
- 1065 review and recommendation in accordance with Subsection (8)(b).

1066 (b) The Executive Appropriations Committee shall review a proposed lease submitted
1067 in accordance with Subsection (8)(a) and recommend to the corporation that the corporation:

1068 (i) execute the proposed sublease; or

1069 (ii) reject the proposed sublease.

1070 Section 21. Section **63H-7a-803** is amended to read:

1071 **63H-7a-803. Relation to certain acts -- Participation in Risk Management Fund.**

1072 (1) The Utah Communications Authority is exempt from:

1073 (a) except as provided in Subsection (3), Title 63A, Utah Administrative Services
1074 Code;

1075 (b) Title 63G, Chapter 4, Administrative Procedures Act; and

1076 (c) Title 67, Chapter 19, Utah State Personnel Management Act.

1077 (2) (a) The board shall adopt budgetary procedures, accounting, and personnel and
1078 human resource policies substantially similar to those from which they have been exempted in
1079 Subsection (1).

1080 (b) The authority, the board, and the committee members are subject to Title 67,
1081 Chapter 16, Utah Public Officers' and Employees' Ethics Act.

1082 (c) The authority is subject to Title 52, Chapter 4, Open and Public Meetings Act.

1083 (d) The authority is subject to Title 63G, Chapter 6a, Utah Procurement Code.

1084 (e) The authority is subject to Title 63J, Chapter 1, Budgetary Procedures Act.

1085 (3) (a) Subject to the requirements of Subsection [63E-1-304](#)(2), the administration may
1086 participate in coverage under the Risk Management Fund created by Section [63A-4-201](#).

1087 (b) The authority is subject to Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah
1088 Public Finance Website.

1089 Section 22. Section **63H-8-204** is amended to read:

1090 **63H-8-204. Relation to certain acts.**

1091 (1) The corporation is exempt from:

1092 (a) Title 51, Chapter 5, Funds Consolidation Act;

1093 (b) Title 51, Chapter 7, State Money Management Act;

1094 (c) except as provided in Subsection (2), Title 63A, Utah Administrative Services
1095 Code;

1096 (d) Title 63G, Chapter 6a, Utah Procurement Code;

1097 (e) Title 63J, Chapter 1, Budgetary Procedures Act;

1098 (f) Title 63J, Chapter 2, Revenue Procedures and Control Act; and

1099 (g) Title 67, Chapter 19, Utah State Personnel Management Act.

1100 (2) The corporation shall comply with:

1101 (a) Title 52, Chapter 4, Open and Public Meetings Act;

1102 (b) Title 63A, [~~Chapter 3, Part 4~~] Chapter 1, Part 2, Utah Public Finance Website; and

1103 (c) Title 63G, Chapter 2, Government Records Access and Management Act.

1104 Section 23. Section **63I-1-267** is amended to read:

1105 **63I-1-267. Repeal dates, Title 67.**

1106 (1) Section 67-1-15 is repealed December 31, 2027.

1107 (2) Sections 67-1a-10 and 67-1a-11 creating the Commission on Civic and Character
1108 Education and establishing its duties are repealed on July 1, 2021.

1109 (3) Section 67-3-11 is repealed July 1, 2024.

1110 Section 24. Section **63I-2-263** is amended to read:

1111 **63I-2-263. Repeal dates, Title 63A to Title 63N.**

1112 (1) On July 1, 2020:

1113 (a) Subsection [~~63A-3-403(5)(a)(i)~~] 63A-1-203(5)(a)(i) is repealed; and

1114 (b) in Subsection [~~63A-3-403(5)(a)(ii)~~] 63A-1-203(5)(a)(ii), the language that states
1115 "appointed on or after May 8, 2018," is repealed.

1116 (2) Title 63C, Chapter 19, Higher Education Strategic Planning Commission is
1117 repealed July 1, 2020.

1118 (3) Section 63H-7a-303 is repealed on July 1, 2022.

1119 (4) On July 1, 2019:

1120 (a) in Subsection 63J-1-206(2)(c)(i), the language that states " Subsection(2)(c)(ii) and"
1121 is repealed; and

- 1122 (b) Subsection [63J-1-206\(2\)\(c\)\(ii\)](#) is repealed.
- 1123 (5) Section [63J-4-708](#) is repealed January 1, 2023.
- 1124 (6) Subsection [63N-3-109\(2\)\(f\)\(i\)\(B\)](#) is repealed July 1, 2020.
- 1125 (7) Section [63N-3-110](#) is repealed July 1, 2020.
- 1126 Section 25. Section **67-3-11** is enacted to read:
- 1127 **67-3-11. Health care price transparency tool -- Transparency tool requirements.**
- 1128 (1) The state auditor shall create a health care price transparency tool:
- 1129 (a) subject to appropriations from the Legislature and any available funding from
- 1130 third-party sources;
- 1131 (b) with technical support from the Public Employees' Benefit and Insurance Program
- 1132 created in Section [49-20-103](#), the Department of Health, and the Insurance Department; and
- 1133 (c) in accordance with the requirements in Subsection (2).
- 1134 (2) A health care price transparency tool created by the state auditor under this section
- 1135 shall:
- 1136 (a) present health care price information for consumers in a manner that is clear and
- 1137 accurate;
- 1138 (b) be available to the public in a user-friendly manner;
- 1139 (c) incorporate existing data collected under Section [26-33a-106.1](#);
- 1140 (d) group billing codes for common health care procedures;
- 1141 (e) be updated on a regular basis; and
- 1142 (f) be created and operated in accordance with all applicable state and federal laws.
- 1143 (3) The state auditor may make the health care pricing data from the health care price
- 1144 transparency tool available to the public through an application program interface format if the
- 1145 data meets state and federal data privacy requirements.
- 1146 (4) (a) Before making a health care price transparency tool available to the public, the
- 1147 state auditor shall:
- 1148 (i) seek input from the Health Data Committee created in Section [26-1-7](#) on the overall
- 1149 accuracy and effectiveness of the reports provided by the health care price transparency tool;

1150 and

1151 (ii) establish procedures to give data providers a 30-day period to review pricing
1152 information before the state auditor publishes the information on the health care price
1153 transparency tool.

1154 (b) If the state auditor complies with the requirements of Subsection (4)(a), the health
1155 care price transparency tool is not subject to the requirements of Section [26-33a-107](#).

1156 (5) Each year in which a health care price transparency tool is operational, the state
1157 auditor shall report to the Health and Human Services Interim Committee before November 1
1158 of that year:

1159 (a) the utilization of the health care price transparency tool; and

1160 (b) policy options for improving access to health care price transparency data.