

30 (1) There is established an Office of the Legislative Fiscal Analyst as a permanent staff
31 office for the Legislature.

32 (2) The powers, functions, and duties of the Office of the Legislative Fiscal Analyst
33 under the supervision of the fiscal analyst are:

34 (a) (i) to estimate general revenue collections, including comparisons of:

35 (A) current estimates for each major tax type to long-term trends for that tax type;

36 (B) current estimates for federal fund receipts to long-term federal fund trends; and

37 (C) current estimates for tax collections and federal fund receipts to long-term trends

38 deflated for the inflationary effects of debt monetization; and

39 (ii) to report the analysis required under Subsection (2)(a)(i) to the Legislature's

40 Executive Appropriations Committee before each annual general session of the Legislature;

41 ~~[(a)]~~ (b) to analyze in detail the state budget before the convening of each legislative
42 session and make recommendations to the Legislature on each item or program appearing in
43 the budget, including:

44 (i) funding for and performance of programs, acquisitions, and services currently
45 undertaken by state government to determine whether each department, agency, institution, or
46 program should:

47 (A) continue at its current level of expenditure;

48 (B) continue at a different level of expenditure; or

49 (C) be terminated; and

50 (ii) increases or decreases to spending authority and other resource allocations for the
51 current and future fiscal years;

52 ~~[(b) to prepare cost estimates on all proposed bills that anticipate state government
53 expenditures;]~~

54 ~~[(c) to prepare cost estimates on all proposed bills that anticipate expenditures by
55 county, municipal, local district, or special service district governments;]~~

56 ~~[(d) to prepare cost estimates on all proposed bills that anticipate direct expenditures by
57 any Utah resident or business, and the cost to the overall impacted Utah resident or business~~

58 ~~population;~~
59 (c) to prepare on all proposed bills fiscal estimates that reflect:
60 (i) potential state government revenue impacts;
61 (ii) anticipated state government expenditure changes;
62 (iii) anticipated expenditure changes for county, municipal, local district, or special
63 service district governments; and
64 (iv) anticipated direct expenditure by Utah residents and businesses, including the unit
65 cost, number of units, and total cost to all impacted residents and businesses;
66 ~~[(e)]~~ (d) to indicate whether each proposed bill will impact the regulatory burden for
67 Utah residents or businesses, and if so:
68 (i) whether the impact increases or decreases the regulatory burden; and
69 (ii) whether the change in burden is high, medium, or low;
70 ~~[(f) to prepare a review and analysis of revenue estimates for existing and proposed~~
71 ~~revenue acts, which shall include a comparison of:]~~
72 ~~[(i) current estimates to 15-year trends by tax type; and]~~
73 ~~[(ii) current federal fund receipt estimates to 15-year trends;]~~
74 (e) beginning in 2017 and repeating every three years after 2017, to prepare the
75 following cycle of analyses of long-term fiscal sustainability:
76 (i) in year one, the joint revenue volatility report required under Section [63J-1-205](#);
77 (ii) in year two, a long-term budget for programs appropriated from major funds and
78 tax types; and
79 (iii) in year three, a budget stress test comparing estimated future revenue to and
80 expenditure from major funds and tax types under various potential economic conditions;
81 ~~[(g)]~~ (f) to report instances in which the administration may be failing to carry out the
82 expressed intent of the Legislature;
83 ~~[(h)]~~ (g) to propose and analyze statutory changes for more effective operational
84 economies or more effective administration;
85 ~~[(i)]~~ (h) to prepare, before each annual general session of the Legislature, a summary

86 showing the current status of the following as compared to the past nine fiscal years:

87 (i) debt;

88 (ii) long-term liabilities;

89 (iii) contingent liabilities;

90 (iv) General Fund borrowing;

91 (v) reserves;

92 (vi) fund and nonlapsing balances; and

93 (vii) cash funded capital investments;

94 ~~[(j)]~~ (i) to make recommendations for addressing the items described in Subsection

95 (2)(h) in the upcoming annual general session of the Legislature;

96 ~~[(k)]~~ (j) to prepare, after each session of the Legislature, a summary showing the effect
97 of the final legislative program on the financial condition of the state;

98 ~~[(l)]~~ (k) to conduct organizational and management improvement studies;

99 ~~[(m)]~~ (l) to prepare and deliver upon request of any interim committee or the
100 Legislative Management Committee, reports on the finances of the state and on anticipated or
101 proposed requests for appropriations;

102 ~~[(n)]~~ (m) to recommend areas for research studies by the executive department or the
103 interim committees;

104 ~~[(o)]~~ (n) to appoint and develop a professional staff within budget limitations;

105 ~~[(p)]~~ (o) to prepare and submit the annual budget request for the office;

106 ~~[(q)]~~ (p) to develop a taxpayer receipt:

107 (i) available to taxpayers through a website; and

108 (ii) that allows a taxpayer to view on the website an estimate of how the taxpayer's tax
109 dollars are expended for government purposes; and

110 ~~[(r)]~~ (q) to publish or provide other information on taxation and government
111 expenditures that may be accessed by the public.

112 ~~[(3)]~~ The Office of the Legislative Fiscal Analyst shall report the review and analysis
113 required under Subsection (2)(f) to the Executive Appropriations Committee of the Legislature

114 ~~before each upcoming annual general session of the Legislature.]~~

115 ~~[(4)]~~ (3) The legislative fiscal analyst shall have a master's degree in public
116 administration, political science, economics, accounting, or the equivalent in academic or
117 practical experience.

118 ~~[(5)]~~ (4) In carrying out the duties provided for in this section, the legislative fiscal
119 analyst may obtain access to all records, documents, and reports necessary to the scope of the
120 legislative fiscal analyst's duties according to the procedures contained in Title 36, Chapter 14,
121 Legislative Subpoena Powers.