1	DEDICATED CREDITS AND NONLAPSING AUTHORITY
2	REVISIONS
3	2018 GENERAL SESSION
4	STATE OF UTAH
5	Chief Sponsor: Bradley G. Last
6	Senate Sponsor: Jerry W. Stevenson
7	
8	LONG TITLE
9	General Description:
10	This bill modifies provisions in the Budgetary Procedures Act and other provisions
11	relating to dedicated credits and nonlapsing authority.
12	Highlighted Provisions:
13	This bill:
14	defines terms;
15	clarifies use of the terms "item of appropriation" and "line item";
16	 modifies provisions related to the treatment and expenditure of dedicated credits;
17	 provides procedures for submitting and revising budget execution plans;
18	 modifies provisions relating to nonlapsing appropriations;
19	reorganizes existing classifications of:
20	 nonlapsing appropriations from accounts and funds; and
21	 appropriations to programs; and
22	 adds a public safety answering point emergency telecommunications service fund to
23	the list of nonlapsing programs.
24	Money Appropriated in this Bill:
25	None
26	Other Special Clauses:
27	This bill provides a special effective date.
28	This bill provides coordination clauses.
29	Utah Code Sections Affected:

30	AMENDS:
31	26-1-6, as last amended by Laws of Utah 2009, Chapter 183
32	41-1a-121, as enacted by Laws of Utah 2011, Chapter 189
33	41-1a-1221, as last amended by Laws of Utah 2012, Chapter 397
34	41-3-601, as last amended by Laws of Utah 2015, Chapter 93
35	41-3-604, as last amended by Laws of Utah 2011, Chapter 189
36	41-22-36, as last amended by Laws of Utah 2011, Chapter 189
37	53C-1-201, as last amended by Laws of Utah 2016, Chapter 193
38	54-5-1.5, as last amended by Laws of Utah 2017, Chapter 396
39	62A-1-111.5, as enacted by Laws of Utah 2017, Chapter 330 and further amended by
40	Revisor Instructions, Laws of Utah 2017, Chapter 330
41	62A-1-202, as enacted by Laws of Utah 2014, Chapter 37
42	63I-1-263, as last amended by Laws of Utah 2017, Chapters 23, 47, 95, 166, 205, 469,
43	and 470
44	63I-2-263, as last amended by Laws of Utah 2017, First Special Session, Chapter 1
45	63J-1-102, as last amended by Laws of Utah 2015, Chapter 175
46	63J-1-104, as last amended by Laws of Utah 2013, Chapter 310
47	63J-1-206, as last amended by Laws of Utah 2017, First Special Session, Chapter 1
48	63J-1-209, as renumbered and amended by Laws of Utah 2009, Chapters 183 and 368
49	63J-1-217, as last amended by Laws of Utah 2013, Chapter 310
50	63J-1-601, as last amended by Laws of Utah 2016, Chapter 271
51	63J-1-602, as last amended by Laws of Utah 2010, Chapters 9, 10, 218, 265, 277, 278,
52	287, 324, 379, 391, 399 and last amended by Coordination Clause, Laws of Utah
53	2010, Chapter 265
54	63J-2-102, as last amended by Laws of Utah 2017, Chapter 363
55	63J-2-201, as renumbered and amended by Laws of Utah 2008, Chapter 382
56	63J-2-202, as last amended by Laws of Utah 2012, Chapter 102
57	63J-4-301, as last amended by Laws of Utah 2013, Chapter 310

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             63N-8-103, as last amended by Laws of Utah 2016, Chapter 51
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             73-18-25, as last amended by Laws of Utah 2011, Chapter 189
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      ENACTS:
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             63J-1-105, Utah Code Annotated 1953
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      REPEALS AND REENACTS:
             63J-1-602.1 (Superseded 09/30/18), as last amended by Laws of Utah 2017, Chapters
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      88, 194, and 383
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             63J-1-602.1 (Effective 09/30/18), as last amended by Laws of Utah 2017, Chapters 88,
      107, 194, and 383
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             63J-1-602.2, as last amended by Laws of Utah 2015, Chapters 86, 93, and 189
68
      REPEALS:
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             63J-1-602.3, as last amended by Laws of Utah 2017, Chapters 396 and 423
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             63J-1-602.4, as last amended by Laws of Utah 2017, Chapters 253, 430, and 470
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             63J-1-602.5, as last amended by Laws of Utah 2016, Chapter 177
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      Utah Code Sections Affected by Coordination Clause:
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             63I-1-263, as last amended by Laws of Utah 2017, Chapters 23, 47, 95, 166, 205, 469,
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      and 470
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             63J-1-602.1 (Superseded 09/30/18), as last amended by Laws of Utah 2017, Chapters
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      88, 194, and 383
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             63J-1-602.1 (Effective 09/30/18), as last amended by Laws of Utah 2017, Chapters 88,
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      107, 194, and 383
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             63J-1-602.2, as last amended by Laws of Utah 2015, Chapters 86, 93, and 189
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             63J-1-602.4, as last amended by Laws of Utah 2017, Chapters 253, 430, and 470
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      Be it enacted by the Legislature of the state of Utah:
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             Section 1. Section 26-1-6 is amended to read:
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             26-1-6. Fee schedule adopted by department.
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             (1) The department may adopt a schedule of fees that may be assessed for services
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86	rendered by the department, provided that the fees are:
87	(a) reasonable and fair; and
88	(b) submitted to the Legislature as part of the department's annual appropriations
89	request.
90	(2) When the department submits a fee schedule to the Legislature, the Legislature, in
91	accordance with Section 63J-1-504, may:
92	(a) approve the fee;
93	(b) increase or decrease and approve the fee; or
94	(c) reject any fee submitted to it.
95	(3) Fees approved by the Legislature pursuant to this section shall be paid into the state
96	treasury [in accordance with Section 63J-1-104].
97	Section 2. Section 41-1a-121 is amended to read:
98	41-1a-121. Electronic Payment Fee Restricted Account.
99	(1) As used in this section, "account" means the Electronic Payment Fee Restricted
100	Account created by this section.
101	(2) There is created within the General Fund a restricted account known as the
102	Electronic Payment Fee Restricted Account.
103	(3) (a) The account shall be funded from the fees imposed and collected under Sections
104	41-1a-1221, 41-3-604, 41-22-36, and 73-18-25.
105	(b) The fees described in Subsection (3)(a) shall be paid to the division, which shall
106	deposit them in the account.
107	(4) The Legislature shall appropriate the funds in the account to the commission to
108	cover the costs of electronic payments.
109	(5) In accordance with Section $[63J-1-602.2]$ $\underline{63J-1-602.1}$, appropriations made to the
110	division from the account are nonlapsing.
111	Section 3. Section 41-1a-1221 is amended to read:
112	41-1a-1221. Fees to cover the cost of electronic payments.
113	(1) As used in this section:

114	(a) "Electronic payment" means use of any form of payment processed through
115	electronic means, including credit cards, debit cards, and automatic clearinghouse transactions.
116	(b) "Electronic payment fee" means the fee assessed to defray:
117	(i) the charge, discount fee, or processing fee charged by credit card companies or
118	processing agents to process an electronic payment; or
119	(ii) costs associated with the purchase of equipment necessary for processing electronic
120	payments.
121	(2) (a) The Motor Vehicle Division may collect an electronic payment fee on all
122	registrations and renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a),
123	(2)(b), and (3).
124	(b) The fee described in Subsection (2)(a):
125	(i) shall be imposed regardless of the method of payment for a particular transaction;
126	and
127	(ii) need not be separately identified from the fees imposed for registration and
128	renewals of registration under Subsections 41-1a-1206(1)(a), (1)(b), (2)(a), (2)(b), and (3).
129	(3) The division shall establish the fee according to the procedures and requirements of
130	Section 63J-1-504.
131	(4) A fee imposed under this section:
132	(a) shall be deposited in the Electronic Payment Fee Restricted Account created by
133	Section 41-1a-121; and
134	(b) is not subject to Subsection $[\frac{63J-2-202(2)}{2}]$ $\frac{63J-1-105(3)}{2}$ or $\frac{(4)}{2}$.
135	Section 4. Section 41-3-601 is amended to read:
136	41-3-601. Fees.
137	(1) The administrator shall collect fees determined by the commission under Section
138	63J-1-504 for each of the following:
139	(a) new motor vehicle dealer's license;
140	(b) used motor vehicle dealer's license;
141	(c) new motorcycle, off-highway vehicle, and small trailer dealer;

142	(d) used motorcycle, off-highway vehicle, and small trailer dealer;
143	(e) motor vehicle salesperson's license;
144	(f) motor vehicle salesperson's transfer or reissue fee;
145	(g) motor vehicle manufacturer's license;
146	(h) motor vehicle transporter's license;
147	(i) motor vehicle dismantler's license;
148	(j) motor vehicle crusher's license;
149	(k) motor vehicle remanufacturer's license;
150	(l) body shop's license;
151	(m) distributor or factory branch and distributor branch's license;
152	(n) representative's license;
153	(o) dealer plates;
154	(p) dismantler plates;
155	(q) manufacturer plates;
156	(r) transporter plates;
157	(s) damaged plate replacement;
158	(t) in-transit permits;
159	(u) loaded demonstration permits;
160	(v) additional place of business;
161	(w) special equipment dealer's license;
162	(x) temporary permits; and
163	(y) temporary sports event registration certificates.
164	(2) (a) To pay for training certified vehicle inspectors and enforcement under Sections
165	41-1a-1001 through 41-1a-1008, the State Tax Commission shall establish and the
166	administrator shall collect inspection fees determined by the commission under Section
167	63J-1-504.
168	(b) The division shall use fees collected under Subsection (2)(a) as dedicated credits to
169	be used toward the costs of the division.

170	(3) (a) At the time of application, the administrator shall collect a fee of \$200 for each
171	salvage vehicle buyer license.
172	(b) The administrator may retain a portion of the fee under Subsection (3)(a) to offset
173	the administrator's actual costs of administering and enforcing salvage vehicle buyer licenses.
174	(4) A fee imposed under Subsection (1)(x) or (y):
175	(a) shall be deposited into the Motor Vehicle Enforcement Division Temporary Permit
176	Restricted Account created by Section 41-3-110; and
177	(b) is not subject to Subsection [63J-2-202(2)] <u>63J-1-105(3) or (4)</u> .
178	Section 5. Section 41-3-604 is amended to read:
179	41-3-604. Fee to cover the cost of electronic payments.
180	(1) As used in this section:
181	(a) "Electronic payment" has the same meaning as defined in Section 41-1a-1221.
182	(b) "Electronic payment fee" has the same meaning as defined in Section 41-1a-1221.
183	(2) (a) The division may collect a fee to cover the cost of electronic payments on the
184	following transactions:
185	(i) each purchase or renewal of a license under Section 41-3-202;
186	(ii) each purchase of a book of temporary permits under Section 41-3-302;
187	(iii) each penalty issued for a delinquent temporary permit under Section 41-3-302;
188	(iv) each purchase of an in-transit permit under Section 41-3-305;
189	(v) each purchase of a loaded demonstration permit under Section 41-3-502;
190	(vi) each purchase of a license plate under Section 41-3-503; and
191	(vii) each purchase of a salvage vehicle buyer license under Section 41-3-202.
192	(b) The fee described in Subsection (2)(a):
193	(i) shall be imposed regardless of the method of payment for a particular transaction;
194	and
195	(ii) need not be separately identified from the fees and penalty described in Subsections
196	(2)(a)(i) through (vii).
197	(3) The division shall establish the fee under Subsection (2)(a) according to the

198	procedures and requirements of Section 63J-1-504.
199	(4) A fee imposed under this section:
200	(a) shall be deposited in the Electronic Payment Fee Restricted Account created by
201	Section 41-1a-121; and
202	(b) is not subject to Subsection $[\frac{63J-2-202(2)}{2}] = \frac{63J-1-105(3) \text{ or } (4)}{2}$.
203	Section 6. Section 41-22-36 is amended to read:
204	41-22-36. Fees to cover the costs of electronic payments.
205	(1) As used in this section:
206	(a) "Electronic payment" has the same meaning as defined in Section 41-1a-1221.
207	(b) "Electronic payment fee" has the same meaning as defined in Section 41-1a-1221.
208	(2) (a) The Motor Vehicle Division may collect an electronic payment fee on all
209	registrations and renewals of registration under Section 41-22-8.
210	(b) The fee described in Subsection (2)(a) shall be imposed regardless of the method of
211	payment for a particular transaction.
212	(3) The division shall establish the fee according to the procedures and requirements of
213	Section 63J-1-504.
214	(4) A fee imposed under this section:
215	(a) shall be deposited in the Electronic Payment Fee Restricted Account created by
216	Section 41-1a-121;
217	(b) is not subject to Subsection $[\frac{63J-2-202(2)}{2}]$ $\frac{63J-1-105(3)}{2}$ or $\frac{63J-1-105(3)}{2}$ and
218	(c) need not be separately identified from the fees imposed on registrations and
219	renewals of registration under Section 41-22-8.
220	Section 7. Section 53C-1-201 is amended to read:
221	53C-1-201. Creation of administration Purpose Director Participation in
222	Risk Management Fund.
223	(1) (a) There is established within state government the School and Institutional Trust
224	Lands Administration.
225	(b) The administration shall manage all school and institutional trust lands and assets

226 within the state, except as otherwise provided in Title 53C, Chapter 3, Deposit and Allocation of Revenue from Trust Lands, and Title 53D, Chapter 1, School and Institutional Trust Fund Management Act. 229 (2) The administration is an independent state agency and not a division of any other 230 department.

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- (3) (a) It is subject to the usual legislative and executive department controls except as provided in this Subsection (3).
- (b) (i) The director may make rules as approved by the board that allow the administration to classify a business proposal submitted to the administration as protected under Section 63G-2-305, for as long as is necessary to evaluate the proposal.
- (ii) The administration shall return the proposal to the party who submitted the proposal, and incur no further duties under Title 63G, Chapter 2, Government Records Access and Management Act, if the administration determines not to proceed with the proposal.
- (iii) The administration shall classify the proposal pursuant to law if it decides to proceed with the proposal.
 - (iv) Section 63G-2-403 does not apply during the review period.
- (c) The director shall make rules in compliance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, except that the administration is not subject to Subsections 63G-3-301(6) and (7) and Section 63G-3-601, and the director, with the board's approval, may establish a procedure for the expedited approval of rules, based on written findings by the director showing:
 - (i) the changes in business opportunities affecting the assets of the trust:
- (ii) the specific business opportunity arising out of those changes which may be lost without the rule or changes to the rule;
- 250 (iii) the reasons the normal procedures under Section 63G-3-301 cannot be met without causing the loss of the specific opportunity;
 - (iv) approval by at least five board members; and
- 253 (v) that the director has filed a copy of the rule and a rule analysis, stating the specific

reasons and justifications for its findings, with the Office of Administrative Rules and notified interested parties as provided in Subsection 63G-3-301(10).

- (d) (i) The administration shall comply with Title 67, Chapter 19, Utah State Personnel Management Act, except as provided in this Subsection (3)(d).
- (ii) The board may approve, upon recommendation of the director, that exemption for specific positions under Subsections 67-19-12(2) and 67-19-15(1) is required in order to enable the administration to efficiently fulfill its responsibilities under the law. The director shall consult with the executive director of the Department of Human Resource Management prior to making such a recommendation.
- (iii) The positions of director, deputy director, associate director, assistant director, legal counsel appointed under Section 53C-1-305, administrative assistant, and public affairs officer are exempt under Subsections 67-19-12(2) and 67-19-15(1).
- (iv) Salaries for exempted positions, except for the director, shall be set by the director, after consultation with the executive director of the Department of Human Resource Management, within ranges approved by the board. The board and director shall consider salaries for similar positions in private enterprise and other public employment when setting salary ranges.
- (v) The board may create an annual incentive and bonus plan for the director and other administration employees designated by the board, based upon the attainment of financial performance goals and other measurable criteria defined and budgeted in advance by the board.
- (e) The administration shall comply with Title 63G, Chapter 6a, Utah Procurement Code, except where the board approves, upon recommendation of the director, exemption from the Utah Procurement Code, and simultaneous adoption of rules under Title 63G, Chapter 3, Utah Administrative Rulemaking Act, for procurement, which enable the administration to efficiently fulfill its responsibilities under the law.
- (f) (i) Except as provided in Subsection (3)(f)(ii), the administration is not subject to the fee agency requirements of Section 63J-1-504.
 - (ii) The following fees of the administration are subject to the requirements of Section

282 63J-1-504: application, assignment, amendment, affidavit for lost documents, name change, 283 reinstatement, grazing nonuse, extension of time, partial conveyance, patent reissue, collateral assignment, electronic payment, and processing. 284 [(g) (i) The administration is not subject to Subsection 63J-1-206(3)(f).] 285 (g) (i) Notwithstanding Subsection 63J-1-206(2)(c), the administration may transfer 286 287 funds between its line items. 288 (ii) Before transferring appropriated funds between line items, the administration shall 289 submit a proposal to the board for its approval. 290 (iii) If the board gives approval to a proposal to transfer appropriated funds between 291 line items, the administration shall submit the proposal to the Legislative Executive 292 Appropriations Committee for its review and recommendations. 293 (iv) The Legislative Executive Appropriations Committee may recommend: 294 (A) that the administration transfer the appropriated funds between line items: (B) that the administration not transfer the appropriated funds between line items: or 295 296 (C) to the governor that the governor call a special session of the Legislature to 297 supplement the appropriated budget for the administration. 298 (4) The administration is managed by a director of school and institutional trust lands 299 appointed by a majority vote of the board of trustees with the consent of the governor. 300 (5) (a) The board of trustees shall provide policies for the management of the 301 administration and for the management of trust lands and assets. (b) The board shall provide policies for the ownership and control of Native American 302

remains that are discovered or excavated on school and institutional trust lands in consultation with the Division of Indian Affairs and giving due consideration to Title 9, Chapter 9, Part 4, Native American Grave Protection and Repatriation Act. The director may make rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, to implement

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(6) In connection with joint ventures and other transactions involving trust lands and minerals approved under Sections 53C-1-303 and 53C-2-401, the administration, with board

policies provided by the board regarding Native American remains.

310	approval, may become a member of a limited liability company under Title 48, Chapter 3a,
311	Utah Revised Uniform Limited Liability Company Act, as appropriate pursuant to Section
312	48-3a-1405 and is considered a person under Section 48-3a-102.
313	(7) Subject to the requirements of Subsection 63E-1-304(2), the administration may
314	participate in coverage under the Risk Management Fund created by Section 63A-4-201.
315	Section 8. Section 54-5-1.5 is amended to read:
316	54-5-1.5. Special regulation fee Supplemental Levy Committee Supplemental
317	fee Fee for electrical cooperatives.
318	(1) (a) A special fee to defray the cost of regulation is imposed upon all public utilities
319	subject to the jurisdiction of the Public Service Commission.
320	(b) The special fee is in addition to any charge now assessed, levied, or required by
321	law.
322	(2) (a) The executive director of the Department of Commerce shall determine the
323	special fee for the Department of Commerce.
324	(b) The chair of the Public Service Commission shall determine the special fee for the
325	Public Service Commission.
326	(c) The fee shall be assessed as a uniform percentage of the gross operating revenue for
327	the preceding calendar year derived from each public utility's business and operations during
328	that period within this state, excluding income derived from interstate business. Gross
329	operating revenue shall not include income to a wholesale electric cooperative derived from the
330	sale of power to a rural electric cooperative which resells that power within the state.
331	(3) (a) The executive director of the Department of Commerce shall notify each public
332	utility subject to the provisions of this chapter of the amount of the fee.
333	(b) The fee is due and payable on or before July 1 of each year.
334	(4) (a) There is created a restricted account within the General Fund known as the
335	Public Utility Regulatory Restricted Account.
336	(b) Notwithstanding Subsection 13-1-2(3)(c), the Department of Commerce shall
337	deposit a fee assessed under this section into the Public Utility Regulatory Restricted Account.

338	(c) Within appropriations by the Legislature:
339	(i) the Department of Commerce may use the funds in the Public Utility Regulatory
340	Restricted Account to administer:
341	(A) the Division of Public Utilities; and
342	(B) the Office of Consumer Services; and
343	(ii) the Public Service Commission may use the funds in the Public Utility Regulatory
344	Restricted Account to administer the Public Service Commission.
345	(d) At the end of each fiscal year, the director of the Division of Finance shall transfer
346	into the General Fund any balance in the Public Utility Regulatory Restricted Account in
347	excess of \$3,000,000.
348	(5) (a) The Legislature intends that the public utilities provide all of the funds for the
349	administration, support, and maintenance of:
350	(i) the Public Service Commission;
351	(ii) state agencies within the Department of Commerce involved in the regulation of
352	public utilities; and
353	(iii) expenditures by the attorney general for utility regulation.
354	(b) Notwithstanding Subsection (5)(a), the fee imposed by Subsection (1) shall not
355	exceed the greater of:
356	(i) (A) for a public utility other than an electrical cooperative, .3% of the public utility's
357	gross operating revenues for the preceding calendar year; or
358	(B) for an electrical cooperative, .15% of the electrical cooperative's gross operating
359	revenues for the preceding calendar year; or
360	(ii) \$50.
361	(6) (a) There is created a Supplemental Levy Committee to levy additional assessments
362	on public utilities when unanticipated costs of regulation occur in any fiscal year.
363	(b) The Supplemental Levy Committee shall consist of:
364	(i) one member selected by the executive director of the Department of Commerce;
365	(ii) one member selected by the chairman of the Public Service Commission:

366 (iii) two members selected by the three public utilities that paid the largest percent of 367 the current regulatory fee; and 368 (iv) one member selected by the four appointed members. 369 (c) (i) The members of the Supplemental Levy Committee shall be selected within 10 working days after the executive director of the Department of Commerce gives written notice 370 371 to the Public Service Commission and the public utilities that a supplemental levy committee is 372 needed. 373 (ii) If the members of the Supplemental Levy Committee have not been appointed 374 within the time prescribed, the governor shall appoint the members of the Supplemental Levy 375 Committee. 376 (d) (i) During any state fiscal year, the Supplemental Levy Committee, by a majority 377 vote and subject to audit by the state auditor, may impose a supplemental fee on the regulated 378 utilities for the purpose of defraying any increased cost of regulation. 379 (ii) The supplemental fee imposed upon the utilities shall equal a percentage of their 380 gross operating revenue for the preceding calendar year. 381 (iii) The aggregate of all fees, including any supplemental fees assessed, shall not exceed .3% of the gross operating revenue of the utilities assessed for the preceding calendar 382 383 year. 384 (iv) Payment of the supplemental fee is due within 30 days after receipt of the 385 assessment. 386 (v) The utility may, within 10 days after receipt of assessment, request a hearing before the Public Service Commission if it questions the need for, or the reasonableness of, the 387 388 supplemental fee. 389 (e) (i) Any supplemental fee collected to defray the cost of regulation shall be

Section [63J-1-104] 63J-1-105.

(ii) Supplemental fees are excess collections, credited according to the procedures of

transferred to the state treasurer as a departmental collection [according to the provisions of

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Section 63J-1-104].

394	(iii) Charges billed to the Department of Commerce by any other state department,
395	institution, or agency for services rendered in connection with regulation of a utility shall be
396	credited by the state treasurer from the special or supplemental fees collected to the
397	appropriations account of the entity providing that service according to the procedures provided
398	in Title 63J, Chapter 1, Budgetary Procedures Act.
399	(7) (a) For purposes of this section, "electrical cooperative" means:
400	(i) a distribution electrical cooperative; or
401	(ii) a wholesale electrical cooperative.
402	(b) Subject to Subsection (7)(c), if the regulation of one or more electrical cooperatives
403	causes unanticipated costs of regulation in a fiscal year, the commission may impose a
404	supplemental fee on the one or more electrical cooperatives in this state responsible for the
405	increased cost of regulation.
406	(c) The aggregate of all fees imposed under this section on an electrical cooperative in
407	a calendar year shall not exceed the greater of:
408	(i) .3% of the electrical cooperative's gross operating revenues for the preceding
409	calendar year; or
410	(ii) \$50.
411	Section 9. Section 62A-1-111.5 is amended to read:
412	62A-1-111.5. Duties of the department for fiscal year 2018.
413	Notwithstanding [Section] Subsection 63J-1-206(2)(c), for fiscal year 2018 only, the
414	department may transfer money from savings related to implementation of Laws of Utah 2017,
415	Chapter 330, and nonlapsing balances from fiscal year 2017 between appropriation line items
416	to allocate resources between the Division of Juvenile Justice Services, the Division of Child
417	and Family Services, and the Division of Substance Abuse and Mental Health to facilitate the
418	department's implementation of Laws of Utah 2017, Chapter 330.
419	Section 10. Section 62A-1-202 is amended to read:
420	62A-1-202. National Professional Men's Basketball Team Support of Women and
421	Children Issues Restricted Account.

122	(1) There is created in the General Fund a restricted account known as the "National
423	Professional Men's Basketball Team Support of Women and Children Issues Restricted
124	Account."
125	(2) The account shall be funded by:
426	(a) contributions deposited into the account in accordance with Section 41-1a-422;
427	(b) private contributions; and
428	(c) donations or grants from public or private entities.
129	(3) Upon appropriation by the Legislature, the department shall distribute funds in the
430	account to one or more charitable organizations that:
431	(a) qualify as being tax exempt under Section 501(c)(3) of the Internal Revenue Code;
432	(b) have a board that is appointed by the owners that, either on an individual or joint
433	basis, own a controlling interest in a legal entity that is a franchised member of the
134	internationally recognized national governing body for professional men's basketball in the
435	United States;
436	(c) are headquartered within the state;
437	(d) create or support programs that focus on issues affecting women and children
438	within the state, with an emphasis on health and education; and
439	(e) have a board of directors that disperses all funds of the organization.
14 0	(4) (a) An organization described in Subsection (3) may apply to the department to
441	receive a distribution in accordance with Subsection (3).
142	(b) An organization that receives a distribution from the department in accordance with
143	Subsection (3) shall expend the distribution only to:
144	(i) create or support programs that focus on issues affecting women and children, with
145	an emphasis on health and education;
146	(ii) create or sponsor programs that will benefit residents within the state; and
147	(iii) pay the costs of issuing or reordering National Professional Men's Basketball
148	Team Support of Women and Children Issues support special group license plate decals.
149	(c) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the

department may make rules providing procedures for an organization to apply to the department to receive a distribution under this Subsection (4).

- 452 (5) In accordance with Section [63J-1-602.4] <u>63J-1-602.1</u>, appropriations from the account are nonlapsing.
- Section 11. Section **63I-1-263** is amended to read:
- 455 **63I-1-263.** Repeal dates, Titles 63A to 63N.
- 456 (1) Subsection 63A-5-104(4)(h) is repealed on July 1, 2024.
- 457 (2) Section 63A-5-603, State Facility Energy Efficiency Fund, is repealed July 1, 2023.
- 458 (3) Title 63C, Chapter 4a, Constitutional and Federalism Defense Act, is repealed July
- 459 1, 2018.
- 460 (4) Title 63C, Chapter 4b, Commission for the Stewardship of Public Lands, is
- repealed November 30, 2019.
- 462 (5) Title 63C, Chapter 16, Prison Development Commission Act, is repealed July 1,
- 463 2020.
- 464 (6) Title 63C, Chapter 17, Point of the Mountain Development Commission Act, is
- 465 repealed July 1, 2021.
- 466 (7) Title 63C, Chapter 18, Mental Health Crisis Line Commission, is repealed July 1,
- 467 2018.
- 468 (8) Title 63G, Chapter 21, Agreements to Provide State Services, is repealed July 1,
- 469 2023.
- 470 (9) Title 63H, Chapter 4, Heber Valley Historic Railroad Authority, is repealed July 1,
- 471 2020.
- 472 (10) Title 63H, Chapter 8, Utah Housing Corporation Act, is repealed July 1, 2026.
- 473 (11) On July 1, 2025:
- 474 (a) in Subsection 17-27a-404(3)(c)(ii), the language that states "the Resource
- 475 Development Coordinating Committee," is repealed;
- 476 (b) Subsection 23-14-21(2)(c) is amended to read "(c) provide notification of proposed
- sites for the transplant of species to local government officials having jurisdiction over areas

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478	that may be affected by a transplant.";
479	(c) in Subsection 23-14-21(3), the language that states "and the Resource Development
480	Coordinating Committee" is repealed;
481	(d) in Subsection 23-21-2.3(1), the language that states "the Resource Development
482	Coordinating Committee created in Section 63J-4-501 and" is repealed;
483	(e) in Subsection 23-21-2.3(2), the language that states "the Resource Development
484	Coordinating Committee and" is repealed;
485	(f) Subsection 63J-4-102(1) is repealed and the remaining subsections are renumbered
486	accordingly;
487	(g) Subsections 63J-4-401(5)(a) and (c) are repealed;
488	(h) Subsection 63J-4-401(5)(b) is renumbered to Subsection 63J-4-401(5)(a) and the
489	word "and" is inserted immediately after the semicolon;
490	(i) Subsection 63J-4-401(5)(d) is renumbered to Subsection 63J-4-401(5)(b);
491	(j) Sections 63J-4-501, 63J-4-502, 63J-4-503, 63J-4-504, and 63J-4-505 are repealed;
492	and
493	(k) Subsection 63J-4-603(1)(e)(iv) is repealed and the remaining subsections are
494	renumbered accordingly.
495	(12) (a) Subsection [63J-1-602.4(15)] <u>63J-1-602.1(50)</u> , relating to the Utah Statewide
496	Radio System Restricted Account, is repealed July 1, 2022.
497	(b) When repealing Subsection $[\frac{63J-1-602.4(15)}{63J-1-602.1(50)}]$, the Office of
498	Legislative Research and General Counsel shall, in addition to the office's authority under
499	Subsection 36-12-12(3), make necessary changes to subsection numbering and cross
500	references.
501	(13) The Crime Victim Reparations and Assistance Board, created in Section
502	63M-7-504, is repealed July 1, 2027.
503	(14) Title 63M, Chapter 11, Utah Commission on Aging, is repealed July 1, 2027.

(15) Title 63N, Chapter 2, Part 2, Enterprise Zone Act, is repealed July 1, 2018.

(16) (a) Title 63N, Chapter 2, Part 4, Recycling Market Development Zone Act, is

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repealed January 1, 2021.

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- 507 (b) Subject to Subsection (16)(c), Sections 59-7-610 and 59-10-1007 regarding tax 508 credits for certain persons in recycling market development zones, are repealed for taxable 509 years beginning on or after January 1, 2021.
 - (c) A person may not claim a tax credit under Section 59-7-610 or 59-10-1007:
- 511 (i) for the purchase price of machinery or equipment described in Section 59-7-610 or 59-10-1007, if the machinery or equipment is purchased on or after January 1, 2021; or
- 513 (ii) for an expenditure described in Subsection 59-7-610(1)(b) or 59-10-1007(1)(b), if 514 the expenditure is made on or after January 1, 2021.
- 515 (d) Notwithstanding Subsections (16)(b) and (c), a person may carry forward a tax 516 credit in accordance with Section 59-7-610 or 59-10-1007 if:
- 517 (i) the person is entitled to a tax credit under Section 59-7-610 or 59-10-1007; and
- 518 (ii) (A) for the purchase price of machinery or equipment described in Section 519 59-7-610 or 59-10-1007, the machinery or equipment is purchased on or before December 31, 520 2020; or
- 521 (B) for an expenditure described in Subsection 59-7-610(1)(b) or 59-10-1007(1)(b), the expenditure is made on or before December 31, 2020.
- 523 (17) Section 63N-2-512 is repealed on July 1, 2021.
- 524 (18) (a) Title 63N, Chapter 2, Part 6, Utah Small Business Jobs Act, is repealed 525 January 1, 2021.
- 526 (b) Section 59-9-107 regarding tax credits against premium taxes is repealed for calendar years beginning on or after January 1, 2021.
- 528 (c) Notwithstanding Subsection (18)(b), an entity may carry forward a tax credit in accordance with Section 59-9-107 if:
- 530 (i) the person is entitled to a tax credit under Section 59-9-107 on or before December 531 31, 2020; and
- 532 (ii) the qualified equity investment that is the basis of the tax credit is certified under 533 Section 63N-2-603 on or before December 31, 2023.

534	(19) Title 63N, Chapter 9, Part 2, Outdoor Recreational Infrastructure Grant Program,
535	is repealed January 1, 2023.
536	(20) Title 63N, Chapter 12, Part 3, Utah Broadband Outreach Center, is repealed July
537	1, 2018.
538	(21) Title 63N, Chapter 12, Part 4, Career and Technical Education Board, is repealed
539	July 1, 2018.
540	Section 12. Section 63I-2-263 is amended to read:
541	63I-2-263. Repeal dates, Title 63A to Title 63N.
542	(1) Section 63A-5-227 is repealed on January 1, 2018.
543	(2) Section 63H-7a-303 is repealed on July 1, 2022.
544	(3) On July 1, 2019:
545	(a) in Subsection 63J-1-206[(3)](2)(c)(i), the language that states "[(i) Except as
546	provided in Subsection [(3)](2)(c)(ii) and" is repealed; and
547	(b) Subsection $63J-1-206[(3)](2)(c)(ii)$ is repealed.
548	(4) Subsection 63N-3-109(2)(f)(i)(B) is repealed July 1, 2020.
549	(5) Section 63N-3-110 is repealed July 1, 2020.
550	Section 13. Section 63J-1-102 is amended to read:
551	63J-1-102. Definitions.
552	As used in this chapter:
553	(1) "Agency" means a unit of accounting, typically associated with a department,
554	division, board, council, committee, institution, office, bureau, or other similar administrative
555	unit of state government, that includes line items and programs.
556	(2) "Budget execution plan" means a proposal submitted by an administrative unit of
557	state government to the Division of Finance enumerating expected revenues and authorized
558	expenditures within line items and among programs.
559	[(1)] (3) "Debt service" means the money that is required annually to cover the
560	repayment of interest and principal on state debt.
561	[(2)] (4) (a) "Dedicated credits" means collections by an agency that are deposited

562	directly into an account for expenditure [on a separate line item and program] by the agency.
563	(b) "Dedicated credits" includes collections from assessments, contributions,
564	donations, fees, fines, licenses, penalties, rental, sales, non-federal grants, or other collections
565	not:
566	(i) otherwise designated by law for deposit into another fund or account; or
567	(ii) specifically excluded from the definition.
568	(c) "Dedicated credits" does not mean:
569	(i) federal revenues and the related pass through or the related state match paid by one
570	agency to another;
571	(ii) revenues that are not deposited in governmental funds; or
572	(iii) revenues from any contracts.
573	[(3)] (5) "Federal revenues" means collections by an agency from a federal source that
574	are deposited into an account for expenditure [on a separate line item and program] by the
575	agency.
576	[(4) "Fixed collections" means collections that are:]
577	[(a) fixed at a specific amount by law or by an appropriation act; and]
578	[(b) required to be deposited into a separate line item and program.]
579	[(5)] <u>(6)</u> "Free revenue" includes:
580	(a) collections that are required by law to be deposited in:
581	(i) the General Fund;
582	(ii) the Education Fund;
583	(iii) the Uniform School Fund; or
584	(iv) the Transportation Fund;
585	(b) collections that are not otherwise designated by law;
586	(c) collections that are not externally restricted; and
587	(d) collections that are not included in an approved work program.
588	(7) (a) "Item of appropriation" means an authorization of expenditure contained in
589	legislation that appropriates funds and includes the following:

590	(i) the name of the agency and line item to which authorization is granted; and
591	(ii) sources of finance from which authorization is granted and associated amounts
592	authorized.
593	(b) "Item of appropriation" also includes:
594	(i) a schedule of programs;
595	(ii) intent language;
596	(iii) approved full-time equivalent employment;
597	(iv) authorized capital outlay; and
598	(v) other conditions of appropriation.
599	(8) "Line item" means a unit of accounting, typically representing an administrative
600	unit of state government within an agency, that contains one or more programs.
601	[(6)] <u>(9)</u> "Major revenue types" means:
602	(a) free revenue;
603	(b) restricted revenue; <u>and</u>
604	(c) dedicated credits[; and].
605	[(d) fixed collections.]
606	(10) "Program" means a unit of accounting included on a schedule of programs within
607	a line item used to track budget authorizations, collections, and expenditures on specific
608	purposes or functions.
609	$\left[\frac{7}{11}\right]$ "Restricted revenue" means collections that are:
610	(a) deposited, by law, into a separate fund, subfund, or account; and
611	(b) designated for a specific program or purpose.
612	(12) "Schedule of programs" means a list of programs and associated authorization
613	amounts within an item of appropriation.
614	Section 14. Section 63J-1-104 is amended to read:
615	63J-1-104. Revenue types Disposition of free revenue and restricted revenue.
616	(1) (a) The Division of Finance shall:
617	(i) account for revenues in accordance with generally accepted accounting principles:

618	and
619	(ii) use the major revenue types in internal accounting.
620	(b) Each agency shall:
621	(i) use the major revenue types to account for revenues;
622	(ii) deposit revenues and other public funds received by them by following the
623	procedures and requirements of Title 51, Chapter 7, State Money Management Act; and
624	(iii) expend revenues and public funds as required by this chapter.
625	(2) (a) Each agency shall deposit its free revenues into the appropriate fund.
626	(b) An agency may expend free revenues up to the amount specifically appropriated by
627	the Legislature.
628	(c) Any free revenue funds appropriated by the Legislature to an agency that remain
629	unexpended at the end of the fiscal year lapse to the source fund unless the Legislature provides
630	by law that those funds are nonlapsing.
631	(3) (a) Each agency shall deposit its restricted revenues into the applicable restricted
632	account or fund.
633	(b) Revenues in a restricted account or fund do not lapse to another account or fund
634	unless otherwise specifically provided for by law or legislative appropriation.
635	(c) The Legislature may appropriate restricted revenues from a restricted account or
636	fund for the specific purpose or program designated by law.
637	(d) If the fund equity of a restricted account or fund is insufficient to provide the
638	accounts appropriated from it by the Legislature, the Division of Finance may reduce the
639	appropriation to a level that ensures that the fund equity is not less than zero.
640	(e) Any restricted revenues appropriated by the Legislature to an agency that remain
641	unexpended at the end of the fiscal year lapse to the applicable restricted account or fund unless
642	the Legislature provides by law that those appropriations, or the program or line item financed
643	by those appropriations, are nonlapsing.
644	[(4) (a) An agency may expend dedicated credits for any purpose within the program or
645	line item.]

646	[(b) (i) Except as provided in Subsection (4)(b)(ii), an agency may not expend
647	dedicated credits in excess of the amount appropriated as dedicated credits by the Legislature.]
648	[(ii) In order to expend dedicated credits in excess of the amount appropriated as
649	dedicated credits by the Legislature, the following procedure shall be followed:
650	[(A) The agency seeking to make the excess expenditure shall:]
651	[(I) develop a new work program that:]
652	[(Aa) consists of the currently approved work program and the excess expenditure
653	sought to be made; and]
654	[(Bb) complies with the requirements of Section 63J-2-202;]
655	[(II) prepare a written justification for the new work program that sets forth the purpose
656	and necessity of the excess expenditure; and]
657	[(III) submit the new work program and the written justification for the new work
658	program to the Division of Finance.]
659	[(B) The Division of Finance shall process the new work program with written
660	justification and make this information available to the Governor's Office of Management and
661	Budget and the legislative fiscal analyst.]
662	[(iii) An expenditure of dedicated credits in excess of amounts appropriated as
663	dedicated credits by the Legislature may not be used to permanently increase personnel within
664	the agency unless:
665	[(A) the increase is approved by the Legislature; or]
666	[(B) the money is deposited as a dedicated credit in a line item covering tuition or
667	federal vocational funds at an institution of higher education.]
668	[(c) (i) All excess dedicated credits lapse to the appropriate fund at the end of the fiscal
669	year unless the Legislature has designated the entire program or line item that is partially or
670	fully funded from dedicated credits as nonlapsing.]
671	[(ii) The Division of Finance shall determine the appropriate fund into which the
672	dedicated credits lapse.]
673	[(5) (a) The Legislature may establish by law the maximum amount of fixed collections

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[(b) If an agency receives less than the maximum amount of expendable fixed collections established by law, the agency's authority to expend is limited to the amount of fixed collections that it receives.]

- [(c) If an agency receives fixed collections greater than the maximum amount of expendable fixed collections established by law, those excess amounts lapse to the General Fund, the Education Fund, the Transportation Fund, or the Transportation Investment Fund of 2005 as designated by the director of the Division of Finance at the end of the fiscal year.]
- [(6)] (4) Unless otherwise specifically provided by law, when an agency has a program or line item that is funded by [more than one major revenue type: (a) the agency shall expend its dedicated credits and fixed collections first; and (b) if the program or line item includes] both free revenue and restricted revenue, an agency shall expend those revenues based upon a proration of the amounts appropriated from each of those major revenue types.
 - Section 15. Section **63J-1-105** is enacted to read:
 - <u>63J-1-105.</u> Revenue types -- Disposition of dedicated credits.
- 689 (1) An agency may expend dedicated credits for any purpose within the program or line 690 item.
 - (2) Except as provided in Subsections (3) and (4), an agency may not expend dedicated credits in excess of the amount appropriated to a line item as dedicated credits by the Legislature.
 - (3) Each agency that receives dedicated credits revenue greater than the amount appropriated to a line item by the Legislature in the annual appropriations acts may expend the excess up to 25% of the amount appropriated if the expenditure is included in a revised budget execution plan approved as provided in Section 63J-1-209.
 - (4) Notwithstanding the requirements of Subsection (3), when an agency's dedicated credits revenue represents over 90% of the budget of the line item for which the dedicated credits are collected, the agency may expend 100% of the excess of the amount appropriated if the expenditure is authorized by an amended budget execution plan approved as provided in

702	Subsection (3) and Section 63J-1-209.
703	(5) An expenditure of dedicated credits in excess of amounts appropriated to a line
704	item as dedicated credits by the Legislature may not be used to permanently increase personnel
705	within the agency unless:
706	(a) the increase is approved by the Legislature; or
707	(b) the money is deposited as a dedicated credit in a line item covering tuition or
708	federal vocational funds at an institution of higher education.
709	(6) (a) All excess dedicated credits not received or expended in compliance with
710	Subsection (3), (4), or (7) lapse to the General Fund or other appropriate fund as free or
711	restricted revenue at the end of the fiscal year.
712	(b) The Division of Finance shall determine the appropriate fund into which the
713	dedicated credits lapse.
714	(7) (a) When an agency has a line item that is funded by more than one major revenue
715	type, one of which is dedicated credits, the agency shall completely expend authorized
716	dedicated credits within the current fiscal year and allocate unused spending authorization
717	among other funding sources based upon a proration of the amounts appropriated from each of
718	those major revenue types not attributable to dedicated credits, unless the Legislature has
719	designated a portion of the dedicated credits as nonlapsing, in which case the agency shall
720	completely expend within the current fiscal year authorized dedicated credits minus the portion
721	of dedicated credits designated as nonlapsing, and allocate unused spending authorization
722	among the other funding sources based upon a proration of the amounts appropriated from each
723	of those major revenue types not attributable to dedicated credits.
724	(b) Nothing in Subsection (7)(a) shall be construed to allow an agency to receive and
725	expend dedicated credits in excess of legislative appropriations to a line item without
726	complying with Subsection (3) or (4).
727	(c) Each agency that receives dedicated credits shall report, to the Division of Finance,
728	any balances remaining in those funds at the conclusion of each fiscal year.
729	(8) Each agency shall include in its annual budget request estimates of dedicated

730	credits revenue that is identified by, collected for, or set by the agency.
731	Section 16. Section 63J-1-206 is amended to read:
732	63J-1-206. Appropriations governed by chapter Restrictions on expenditures
733	Transfer of funds Exclusion.
734	[(1) As used in this section, "work program" means a budget that contains revenues
735	and expenditures for specific purposes or functions within an item of appropriation.]
736	$[\frac{(2)}{(1)}]$ (a) Except as provided in Subsection (2)(b), (3)(e), or where expressly
737	exempted in the appropriating act:
738	(i) all money appropriated by the Legislature is appropriated upon the terms and
739	conditions set forth in this chapter; and
740	(ii) any department, agency, or institution that accepts money appropriated by the
741	Legislature does so subject to the requirements of this chapter.
742	(b) This section does not apply to:
743	(i) the Legislature and its committees; and
744	(ii) the Investigation Account of the Water Resources Construction Fund, which is
745	governed by Section 73-10-8.
746	$[\frac{(3)}{2}]$ (a) Each item of appropriation [item] is to be expended subject to any
747	schedule of programs and any restriction attached to the item of appropriation [item], as
748	designated by the Legislature.
749	(b) Each schedule of programs or restriction attached to an appropriation item:
750	(i) is a restriction or limitation upon the expenditure of the respective appropriation
751	made;
752	(ii) does not itself appropriate any money; and
753	(iii) is not itself an item of appropriation.
754	(c) (i) Except as provided in Subsection [(3)] (2)(c)(ii) and Subsection (2)(c)(iii), an
755	appropriation or any surplus of any appropriation may not be diverted from any department,
756	agency, institution, [or] division, or line item to any other department, agency, institution, [or]
757	division, or line item.

(ii) Until July 1, 2019, the Department of Workforce Services may transfer or divert
money to another department, agency, institution, [or] division, or line item only for the
purposes of law enforcement, adjudication, corrections, and providing and addressing services
for homeless individuals and families.
(iii) The state superintendent may transfer money appropriated for the Minimum
School Program between line items in accordance with Section 53F-2-205.
(d) The money appropriated subject to a schedule [or] of programs or restriction may
be used only for the purposes authorized.
(e) In order for a department, agency, or institution to transfer money appropriated to it
from one program to another program within [an item of appropriation, the following
procedure shall be followed:] a line item, the department, agency, or institution shall revise its
budget execution plan as provided in Section 63J-1-209.
[(i) The department, agency, or institution seeking to make the transfer shall prepare:]
[(A) a new work program for the fiscal year involved that consists of the currently
approved work program and the transfer sought to be made; and]
[(B) a written justification for the new work program that sets forth the purpose and
necessity for the transfer.]
[(ii) The Division of Finance shall process the new work program with written
justification and make this information available to the Governor's Office of Management and
Budget and the legislative fiscal analyst.]
[(f) (i) Except as provided in Subsection (3)(f)(ii), money may not be transferred from
one item of appropriation to any other item of appropriation.]
[(ii) The state superintendent may transfer money appropriated for the Minimum
School Program between line items of appropriation in accordance with Section 53A-17a-105.]
$[\frac{g}{g}]$ (i) The procedures for transferring money between programs within $[\frac{g}{g}]$
appropriation] a line item as provided by Subsection [(3)] (2)(e) do not apply to money
appropriated to the State Board of Education for the Minimum School Program or capital
outlay programs created in Title 53A, Chapter 21, Public Education Capital Outlay Act.

786	(ii) The state superintendent may transfer money appropriated for the programs
787	specified in Subsection $[\frac{(3)(g)(i)}{2}]$ $(2)(f)(i)$ only as provided by Section 53A-17a-105.
788	Section 17. Section 63J-1-209 is amended to read:
789	63J-1-209. Director of finance to exercise accounting control Budget execution
790	plans Allotments and expenditures.
791	(1) The director of finance shall exercise accounting control over all state departments,
792	institutions, and agencies other than the Legislature and legislative committees.
793	(2) (a) The director shall require the head of each department to submit, by May 15 of
794	each year, a [work program] budget execution plan for the next fiscal year.
795	(b) The director may require any department to submit a [work program] budget
796	execution plan for any other period.
797	(3) The [work program] budget execution plan shall include appropriations and all
798	other funds from any source made available to the department for its operation and
799	maintenance for the period and program authorized by [the appropriation act] legislation that
800	appropriates funds.
801	[(4) Subject to the requirements of Subsection 63J-1-206(3)(e), the Division of Finance
802	shall, upon request from the governor, revise, alter, decrease, or change work programs.]
803	(4) (a) In order to revise a budget execution plan, the department, agency, or institution
804	seeking to revise the budget execution plan shall:
805	(i) develop a new budget execution plan that consists of the currently approved budget
806	execution plan and the revision sought to be made;
807	(ii) prepare a written justification for the new budget execution plan that sets forth the
808	purpose and necessity of the revision; and
809	(iii) submit the new budget execution plan and the written justification for the new
810	budget execution plan to the Division of Finance.
811	(b) The Division of Finance shall process the new budget execution plan with written
812	justification and make this information available to the Governor's Office of Management and
813	Budget and the legislative fiscal analyst.

814	(5) Upon request from the Governor's Office of Management and Budget, the Division
815	of Finance shall revise budget execution plans.
816	[(5)] (6) Notwithstanding the requirements of Title 63J, Chapter 2, Revenue
817	Procedures and Control Act, the aggregate of the [work program changes] budget execution
818	<u>plan revisions</u> may not exceed the total appropriations or other funds from any source that are
819	available to the [department] agency line item for the fiscal year in question.
820	[(6) The Division of Finance shall transmit a copy of the changes, when approved by
821	the governor, to:]
822	[(a) the head of the department concerned; and]
823	[(b) the legislative analyst.]
824	(7) Upon [request, review, and approval by the governor] transmittal of the new budget
825	execution plan to the entities in Subsection (4), the Division of Finance shall permit all
826	expenditures to be made from the appropriations or other funds from any source on the basis of
827	those [work programs] budget execution plans.
828	(8) The Division of Finance shall, through statistical sampling methods or other means,
829	audit all claims against the state for which an appropriation has been made.
830	Section 18. Section 63J-1-217 is amended to read:
831	63J-1-217. Overexpenditure of budget by agency Prorating budget income
832	shortfall.
833	(1) Expenditures of departments, agencies, and institutions of state government shall be
834	kept within revenues available for such expenditures.
835	(2) (a) Line items of appropriation shall not be overexpended.
836	(b) Notwithstanding Subsection (2)(a), if an agency's line item is overexpended at the
837	close of a fiscal year:
838	(i) the director of the Division of Finance may make payments from the line item to
839	vendors for goods or services that were received on or before June 30; and
840	(ii) the director of the Division of Finance shall immediately reduce the agency's line
841	item budget in the current year by the amount of the overexpenditure.

842	(c) Each agency with an overexpended line item shall:
843	(i) prepare a written report explaining the reasons for the overexpenditure; and
844	(ii) present the report to:
845	(A) the Board of Examiners as required by Section 63G-9-301; and
846	(B) the Office of the Legislative Fiscal Analyst.
847	(3) (a) As used in this Subsection (3):
848	(i) "Education Fund budget deficit" has the same meaning as in Section 63J-1-312; and
849	(ii) "General Fund budget deficit" has the same meaning as in Section 63J-1-312.
850	(b) If an Education Fund budget deficit or a General Fund budget deficit exists and the
851	adopted estimated revenues were prepared in consensus with the Governor's Office of
852	Management and Budget, the governor shall:
853	(i) direct state agencies to reduce commitments and expenditures by an amount
854	proportionate to the amount of the deficiency; and
855	(ii) direct the Division of Finance to reduce allotments to institutions of higher
856	education by an amount proportionate to the amount of the deficiency.
857	(c) The governor's directions under Subsection (3)(b) are rescinded when the
858	Legislature rectifies the Education Fund budget deficit and the General Fund budget deficit.
859	(4) (a) A department may not receive an advance of funds that cannot be covered by
860	anticipated revenue within the [work program] budget execution plan of the fiscal year, unless
861	the governor allocates money from the governor's emergency appropriations.
862	(b) All allocations made from the governor's emergency appropriations shall be
863	reported to the budget subcommittee of the Legislative Management Committee by notifying
864	the Office of the Legislative Fiscal Analyst at least 15 days before the effective date of the
865	allocation.
866	(c) Emergency appropriations shall be allocated only to support activities having
867	existing legislative approval and appropriation, and may not be allocated to any activity or
868	function rejected directly or indirectly by the Legislature.

Section 19. Section **63J-1-601** is amended to read:

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requirements of Section 63J-1-603.

63J-1-601. End of fiscal year Unexpended balances Funds not to be closed
out Pending claims Transfer of amounts from item of appropriation Nonlapsing
accounts and funds Institutions of higher education to report unexpended balances.
(1) As used in this section, "transaction control number" means the unique numerical
identifier established by the Department of Health to track each medical claim and indicates the
date on which the claim is entered.
(2) On or before August 31 of each fiscal year, the director of the Division of Finance
shall close out to the proper fund or account all remaining unexpended and unencumbered
balances of appropriations made by the Legislature, except:
(a) those funds classified under Title 51, Chapter 5, Funds Consolidation Act, as:
(i) enterprise funds;
(ii) internal service funds;
(iii) trust and agency funds;
(iv) capital projects funds;
(v) discrete component unit funds;
(vi) debt service funds; and
(vii) permanent funds;
(b) those [revenue collections,] appropriations from a fund or account[;] or
appropriations to a program that are designated as nonlapsing under [Sections] Section
63J-1-602.1 [through 63J-1-602.5] or 63J-1-602.2;
(c) expendable special revenue funds, unless specifically directed to close out the fund
in the fund's enabling legislation;
(d) acquisition and development funds appropriated to the Division of Parks and
Recreation;
(e) funds encumbered to pay purchase orders issued prior to May 1 for capital
equipment if delivery is expected before June 30; and
(f) unexpended and unencumbered balances of appropriations that meet the

(3) (a) Liabilities and related expenses for goods and services received on or before June 30 shall be recognized as expenses due and payable from appropriations made prior to June 30. (b) The liability and related expense shall be recognized within time periods established by the Division of Finance but shall be recognized not later than August 31. (c) Liabilities and expenses not so recognized may be paid from regular departmental appropriations for the subsequent fiscal year, if these claims do not exceed unexpended and unencumbered balances of appropriations for the years in which the obligation was incurred. (d) No amounts may be transferred from an item of appropriation of any department, institution, or agency into the Capital Projects Fund or any other fund without the prior express approval of the Legislature. (4) (a) For purposes of this chapter, a claim processed under the authority of Title 26, Chapter 18, Medical Assistance Act: (i) is not a liability or an expense to the state for budgetary purposes, unless the Division of Health Care Financing receives the claim within the time periods established by the Division of Finance under Subsection (3)(b); and (ii) is not subject to Subsection (3)(c). (b) The transaction control number that the Division of Health Care Financing records on each claim invoice is the date of receipt. (5) (a) For purposes of this chapter, a claim processed in accordance with Title 35A,

- Chapter 13, Utah State Office of Rehabilitation Act:
- (i) is not a liability or an expense to the state for budgetary purposes, unless the Utah State Office of Rehabilitation receives the claim within the time periods established by the Division of Finance under Subsection (3)(b); and
 - (ii) is not subject to Subsection (3)(c).

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- (b) (i) The Utah State Office of Rehabilitation shall mark each claim invoice with the date on which the Utah State Office of Rehabilitation receives the claim invoice.
 - (ii) The date described in Subsection (5)(b)(i) is the date of receipt for purposes of this

926	section.
927	(6) Any balance from an appropriation to a state institution of higher education that
928	remains unexpended at the end of the fiscal year shall be reported to the Division of Finance by
929	the September 1 following the close of the fiscal year.
930	Section 20. Section 63J-1-602 is amended to read:
931	63J-1-602. Nonlapsing appropriations.
932	(1) The [revenue collections,] appropriations from a fund or account[,] and
933	appropriations to a program that are listed in [Sections] Section 63J-1-602.1 [through
934	63J-1-602.5] or 63J-1-602.2 are nonlapsing.
935	(2) No [revenue collection,] appropriation from a fund or account[,] or appropriation to
936	a program may be treated as nonlapsing unless:
937	(a) it is listed in [Sections] Section 63J-1-602.1 [through 63J-1-602.5] or 63J-1-602.2;
938	(b) it is designated in a condition of appropriation in the appropriations bill; or
939	(c) nonlapsing authority is granted under Section 63J-1-603.
940	(3) Each legislative appropriations subcommittee shall review the accounts and funds
941	that have been granted nonlapsing authority under the provisions of this section or Section
942	63J-1-603.
943	Section 21. Section 63J-1-602.1 (Superseded 09/30/18) is repealed and reenacted to
944	read:
945	63J-1-602.1 (Superseded 09/30/18). List of nonlapsing appropriations from
946	accounts and funds.
947	Appropriations made from the following accounts or funds are nonlapsing:
948	(1) The Utah Intracurricular Student Organization Support for Agricultural Education
949	and Leadership Restricted Account created in Section 4-42-102.
950	(2) The Native American Repatriation Restricted Account created in Section 9-9-407.
951	(3) The Martin Luther King, Jr. Civil Rights Support Restricted Account created in
952	Section 9-18-102.
953	(4) The National Professional Men's Soccer Team Support of Building Communities

954	Restricted Account created in Section 9-19-102.
955	(5) Funds collected for directing and administering the C-PACE district created in
956	Section 11-42a-302.
957	(6) Award money under the State Asset Forfeiture Grant Program, as provided under
958	Section 24-4-117.
959	(7) Funds collected from the program fund for local health department expenses
960	incurred in responding to a local health emergency under Section <u>26-1-38</u> .
961	(8) Funds collected from the emergency medical services grant program, as provided in
962	Section 26-8a-207.
963	(9) The Prostate Cancer Support Restricted Account created in Section <u>26-21a-303</u> .
964	(10) The Children with Cancer Support Restricted Account created in Section
965	<u>26-21a-304.</u>
966	(11) State funds for matching federal funds in the Children's Health Insurance Program
967	as provided in Section 26-40-108.
968	(12) The Children with Heart Disease Support Restricted Account created in Section
969	<u>26-58-102.</u>
970	(13) The Technology Development Restricted Account created in Section 31A-3-104.
971	(14) The Criminal Background Check Restricted Account created in Section
972	<u>31A-3-105.</u>
973	(15) The Captive Insurance Restricted Account created in Section 31A-3-304, except
974	to the extent that Section 31A-3-304 makes the money received under that section free revenue.
975	(16) The Title Licensee Enforcement Restricted Account created in Section
976	<u>31A-23a-415.</u>
977	(17) The Health Insurance Actuarial Review Restricted Account created in Section
978	<u>31A-30-115.</u>
979	(18) The Insurance Fraud Investigation Restricted Account created in Section
980	<u>31A-31-108.</u>
981	(19) The Underage Drinking Prevention Media and Education Campaign Restricted

982	Account created in Section 32B-2-306.
983	(20) The Youth Development Organization Restricted Account created in Section
984	<u>35A-8-1903.</u>
985	(21) The Youth Character Organization Restricted Account created in Section
986	35A-8-2003.
987	(22) Money received by the Utah State Office of Rehabilitation for the sale of certain
988	products or services, as provided in Section 35A-13-202.
989	(23) The Oil and Gas Conservation Account created in Section 40-6-14.5.
990	(24) The Electronic Payment Fee Restricted Account created by Section 41-1a-121 to
991	the Motor Vehicle Division.
992	(25) The Motor Vehicle Enforcement Division Temporary Permit Restricted Account
993	created by Section 41-3-110 to the State Tax Commission.
994	(26) The Utah Law Enforcement Memorial Support Restricted Account created in
995	Section 53-1-120.
996	(27) The State Disaster Recovery Restricted Account to the Division of Emergency
997	Management, as provided in Section 53-2a-603.
998	(28) The Department of Public Safety Restricted Account to the Department of Public
999	Safety, as provided in Section 53-3-106.
1000	(29) The Utah Highway Patrol Aero Bureau Restricted Account created in Section
1001	<u>53-8-303.</u>
1002	(30) The DNA Specimen Restricted Account created in Section 53-10-407.
1003	(31) The Canine Body Armor Restricted Account created in Section 53-16-201.
1004	(32) A certain portion of money collected for administrative costs under the School
1005	Institutional Trust Lands Management Act, as provided under Section 53C-3-202.
1006	(33) The School Readiness Restricted Account created in Section 53F-9-402.
1007	(34) The Public Utility Regulatory Restricted Account created in Section 54-5-1.5,
1008	subject to Subsection 54-5-1.5(4)(d).
1009	(35) Certain fines collected by the Division of Occupational and Professional Licensing

1010	for violation of unlawful or unprofessional conduct that are used for education and enforcement
1011	purposes, as provided in Section 58-17b-505.
1012	(36) Certain fines collected by the Division of Occupational and Professional Licensing
1013	for use in education and enforcement of the Security Personnel Licensing Act, as provided in
1014	Section 58-63-103.
1015	(37) The Relative Value Study Restricted Account created in Section 59-9-105.
1016	(38) The Cigarette Tax Restricted Account created in Section 59-14-204.
1017	(39) Funds paid to the Division of Real Estate for the cost of a criminal background
1018	check for a mortgage loan license, as provided in Section 61-2c-202.
1019	(40) Funds paid to the Division of Real Estate for the cost of a criminal background
1020	check for principal broker, associate broker, and sales agent licenses, as provided in Section
1021	<u>61-2f-204.</u>
1022	(41) Certain funds donated to the Department of Human Services, as provided in
1023	Section 62A-1-111.
1024	(42) The National Professional Men's Basketball Team Support of Women and
1025	Children Issues Restricted Account created in Section 62A-1-202.
1026	(43) Certain funds donated to the Division of Child and Family Services, as provided
1027	in Section 62A-4a-110.
1028	(44) The Choose Life Adoption Support Restricted Account created in Section
1029	<u>62A-4a-608.</u>
1030	(45) Funds collected by the Office of Administrative Rules for publishing, as provided
1031	<u>in Section 63G-3-402.</u>
1032	(46) The Immigration Act Restricted Account created in Section 63G-12-103.
1033	(47) Money received by the military installation development authority, as provided in
1034	<u>Section 63H-1-504.</u>
1035	(48) The Computer Aided Dispatch Restricted Account created in Section 63H-7a-303.
1036	(49) The Unified Statewide 911 Emergency Service Account created in Section
1037	63H-7a-304.

1038	(50) The Utah Statewide Radio System Restricted Account created in Section
1039	<u>63H-7a-403.</u>
1040	(51) The Employability to Careers Program Restricted Account created in Section
1041	<u>63J-4-703.</u>
1042	(52) The Motion Picture Incentive Account created in Section 63N-8-103.
1043	(53) Certain money payable for expenses of the Pete Suazo Utah Athletic Commission,
1044	as provided under Section 63N-10-301.
1045	(54) Funds collected by the housing of state probationary inmates or state parole
1046	inmates, as provided in Subsection 64-13e-104(2).
1047	(55) Certain forestry and fire control funds utilized by the Division of Forestry, Fire,
1048	and State Lands, as provided in Section 65A-8-103.
1049	(56) Certain funds received by the Office of the State Engineer for well drilling fines or
1050	bonds, as provided in Section 73-3-25.
1051	(57) The Water Resources Conservation and Development Fund, as provided in
1052	Section 73-23-2.
1053	(58) Funds donated or paid to a juvenile court by private sources, as provided in
1054	Subsection 78A-6-203(1)(c).
1055	(59) Fees for certificate of admission created under Section 78A-9-102.
1056	(60) Funds collected for adoption document access as provided in Sections 78B-6-141,
1057	78B-6-144, and 78B-6-144.5.
1058	(61) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades State
1059	Park, Jordan River State Park, and Green River State Park, as provided under Section
1060	<u>79-4-403.</u>
1061	(62) Certain funds received by the Division of Parks and Recreation from the sale or
1062	disposal of buffalo, as provided under Section 79-4-1001.
1063	(63) Funds collected for indigent defense as provided in Title 77, Chapter 32, Part 8,
1064	Utah Indigent Defense Commission.
1065	Section 22 Section 63.I-1-602.1 (Effective 09/30/18) is repealed and reenacted to read:

1066	63J-1-602.1 (Effective 09/30/18). List of nonlapsing appropriations from accounts
1067	and funds.
1068	Appropriations made from the following accounts or funds are nonlapsing:
1069	(1) The Utah Intracurricular Student Organization Support for Agricultural Education
1070	and Leadership Restricted Account created in Section 4-42-102.
1071	(2) The Native American Repatriation Restricted Account created in Section 9-9-407.
1072	(3) The Martin Luther King, Jr. Civil Rights Support Restricted Account created in
1073	<u>Section 9-18-102.</u>
1074	(4) The National Professional Men's Soccer Team Support of Building Communities
1075	Restricted Account created in Section 9-19-102.
1076	(5) Funds collected for directing and administering the C-PACE district created in
1077	Section 11-42a-302.
1078	(6) Award money under the State Asset Forfeiture Grant Program, as provided under
1079	Section 24-4-117.
1080	(7) Funds collected from the program fund for local health department expenses
1081	incurred in responding to a local health emergency under Section 26-1-38.
1082	(8) Funds collected from the emergency medical services grant program, as provided in
1083	Section 26-8a-207.
1084	(9) The Prostate Cancer Support Restricted Account created in Section 26-21a-303.
1085	(10) The Children with Cancer Support Restricted Account created in Section
1086	<u>26-21a-304.</u>
1087	(11) State funds for matching federal funds in the Children's Health Insurance Program
1088	as provided in Section 26-40-108.
1089	(12) The Children with Heart Disease Support Restricted Account created in Section
1090	<u>26-58-102.</u>
1091	(13) The Technology Development Restricted Account created in Section 31A-3-104.
1092	(14) The Criminal Background Check Restricted Account created in Section
1093	31A-3-105.

1094	(15) The Captive Insurance Restricted Account created in Section 31A-3-304, except
1095	to the extent that Section 31A-3-304 makes the money received under that section free revenue.
1096	(16) The Title Licensee Enforcement Restricted Account created in Section
1097	<u>31A-23a-415.</u>
1098	(17) The Health Insurance Actuarial Review Restricted Account created in Section
1099	<u>31A-30-115.</u>
1100	(18) The Insurance Fraud Investigation Restricted Account created in Section
1101	31A-31-108.
1102	(19) The Underage Drinking Prevention Media and Education Campaign Restricted
1103	Account created in Section 32B-2-306.
1104	(20) The Youth Development Organization Restricted Account created in Section
1105	<u>35A-8-1903.</u>
1106	(21) The Youth Character Organization Restricted Account created in Section
1107	<u>35A-8-2003.</u>
1108	(22) Money received by the Utah State Office of Rehabilitation for the sale of certain
1109	products or services, as provided in Section 35A-13-202.
1110	(23) The Oil and Gas Conservation Account created in Section 40-6-14.5.
1111	(24) The Electronic Payment Fee Restricted Account created by Section 41-1a-121 to
1112	the Motor Vehicle Division.
1113	(25) The Motor Vehicle Enforcement Division Temporary Permit Restricted Account
1114	created by Section 41-3-110 to the State Tax Commission.
1115	(26) The Utah Law Enforcement Memorial Support Restricted Account created in
1116	Section 53-1-120.
1117	(27) The State Disaster Recovery Restricted Account to the Division of Emergency
1118	Management, as provided in Section 53-2a-603.
1119	(28) The Department of Public Safety Restricted Account to the Department of Public
1120	Safety, as provided in Section 53-3-106.
1121	(29) The Utah Highway Patrol Aero Bureau Restricted Account created in Section

1122	<u>53-8-303.</u>
1123	(30) The DNA Specimen Restricted Account created in Section 53-10-407.
1124	(31) The Canine Body Armor Restricted Account created in Section 53-16-201.
1125	(32) A certain portion of money collected for administrative costs under the School
1126	Institutional Trust Lands Management Act, as provided under Section 53C-3-202.
1127	(33) The School Readiness Restricted Account created in Section 53F-9-402.
1128	(34) The Public Utility Regulatory Restricted Account created in Section 54-5-1.5,
1129	subject to Subsection 54-5-1.5(4)(d).
1130	(35) Certain fines collected by the Division of Occupational and Professional Licensing
1131	for violation of unlawful or unprofessional conduct that are used for education and enforcement
1132	purposes, as provided in Section 58-17b-505.
1133	(36) Certain fines collected by the Division of Occupational and Professional Licensing
1134	for use in education and enforcement of the Security Personnel Licensing Act, as provided in
1135	Section 58-63-103.
1136	(37) The Relative Value Study Restricted Account created in Section 59-9-105.
1137	(38) The Cigarette Tax Restricted Account created in Section 59-14-204.
1138	(39) Funds paid to the Division of Real Estate for the cost of a criminal background
1139	check for a mortgage loan license, as provided in Section 61-2c-202.
1140	(40) Funds paid to the Division of Real Estate for the cost of a criminal background
1141	check for principal broker, associate broker, and sales agent licenses, as provided in Section
1142	<u>61-2f-204.</u>
1143	(41) Certain funds donated to the Department of Human Services, as provided in
1144	Section 62A-1-111.
1145	(42) The National Professional Men's Basketball Team Support of Women and
1146	Children Issues Restricted Account created in Section 62A-1-202.
1147	(43) Certain funds donated to the Division of Child and Family Services, as provided
1148	<u>in Section 62A-4a-110.</u>
1149	(44) The Choose Life Adoption Support Restricted Account created in Section

1150	<u>62A-4a-608.</u>
1151	(45) Funds collected by the Office of Administrative Rules for publishing, as provided
1152	<u>in Section 63G-3-402.</u>
1153	(46) The Immigration Act Restricted Account created in Section 63G-12-103.
1154	(47) Money received by the military installation development authority, as provided in
1155	Section 63H-1-504.
1156	(48) The Computer Aided Dispatch Restricted Account created in Section 63H-7a-303.
1157	(49) The Unified Statewide 911 Emergency Service Account created in Section
1158	<u>63H-7a-304.</u>
1159	(50) The Utah Statewide Radio System Restricted Account created in Section
1160	<u>63H-7a-403.</u>
1161	(51) The Employability to Careers Program Restricted Account created in Section
1162	<u>63J-4-703.</u>
1163	(52) The Motion Picture Incentive Account created in Section 63N-8-103.
1164	(53) Certain money payable for expenses of the Pete Suazo Utah Athletic Commission,
1165	as provided under Section 63N-10-301.
1166	(54) Funds collected by the housing of state probationary inmates or state parole
1167	inmates, as provided in Subsection 64-13e-104(2).
1168	(55) Certain forestry and fire control funds utilized by the Division of Forestry, Fire,
1169	and State Lands, as provided in Section 65A-8-103.
1170	(56) Certain funds received by the Office of the State Engineer for well drilling fines or
1171	bonds, as provided in Section 73-3-25.
1172	(57) The Water Resources Conservation and Development Fund, as provided in
1173	<u>Section 73-23-2.</u>
1174	(58) Funds donated or paid to a juvenile court by private sources, as provided in
1175	Subsection 78A-6-203(1)(c).
1176	(59) Fees for certificate of admission created under Section 78A-9-102.
1177	(60) Funds collected for adoption document access as provided in Sections 78B-6-141

1178	78B-6-144, and 78B-6-144.5.
1179	(61) Revenue for golf user fees at the Wasatch Mountain State Park, Palisades State
1180	Park, Jordan River State Park, and Green River State Park, as provided under Section
1181	<u>79-4-403.</u>
1182	(62) Certain funds received by the Division of Parks and Recreation from the sale or
1183	disposal of buffalo, as provided under Section 79-4-1001.
1184	(63) Funds collected for indigent defense as provided in Title 77, Chapter 32, Part 8,
1185	<u>Utah Indigent Defense Commission.</u>
1186	Section 23. Section 63J-1-602.2 is repealed and reenacted to read:
1187	63J-1-602.2. List of nonlapsing appropriations to programs.
1188	Appropriations made to the following programs are nonlapsing:
1189	(1) The Legislature and its committees.
1190	(2) The Percent-for-Art Program created in Section 9-6-404.
1191	(3) The LeRay McAllister Critical Land Conservation Program created in Section
1192	<u>11-38-301.</u>
1193	(4) The Division of Wildlife Resources for the appraisal and purchase of lands under
1194	the Pelican Management Act, as provided in Section 23-21a-6.
1195	(5) The primary care grant program created in Section 26-10b-102.
1196	(6) The Utah Health Care Workforce Financial Assistance Program created in Section
1197	<u>26-46-102.</u>
1198	(7) The Rural Physician Loan Repayment Program created in Section 26-46a-103.
1199	(8) The Opiate Overdose Outreach Pilot Program created in Section 26-55-107.
1200	(9) The General Assistance program administered by the Department of Workforce
1201	Services, as provided in Section 35A-3-401.
1202	(10) A new program or agency that is designated as nonlapsing under Section
1203	<u>36-24-101.</u>
1204	(11) The Utah National Guard, created in Title 39, Militia and Armories.
1205	(12) The State Tax Commission under Section 41-1a-1201 for the

1206	(a) purchase and distribution of license plates and decals; and
1207	(b) administration and enforcement of motor vehicle registration requirements.
1208	(13) The Search and Rescue Financial Assistance Program, as provided in Section
1209	<u>53-2a-1102.</u>
1210	(14) The Motorcycle Rider Education Program, as provided in Section <u>53-3-905.</u>
1211	(15) The State Board of Education, as provided in Section 53F-2-205.
1212	(16) The State Board of Regents for teacher preparation programs, as provided in
1213	Section 53B-6-104.
1214	(17) The Medical Education Program administered by the Medical Education Council,
1215	as provided in Section 53B-24-202.
1216	(18) The Division of Services for People with Disabilities, as provided in Section
1217	<u>62A-5-102.</u>
1218	(19) The Division of Fleet Operations for the purpose of upgrading underground
1219	storage tanks under Section 63A-9-401.
1220	(20) The Utah Seismic Safety Commission, as provided in Section 63C-6-104.
1221	(21) The Office of Administrative Rules for publishing, as provided in Section
1222	<u>63G-3-402.</u>
1223	(22) The Utah Science Technology and Research Initiative created in Section
1224	<u>63M-2-301.</u>
1225	(23) The Governor's Office of Economic Development to fund the Enterprise Zone
1226	Act, as provided in Title 63N, Chapter 2, Part 2, Enterprise Zone Act.
1227	(24) The Department of Human Resource Management user training program, as
1228	provided in Section 67-19-6.
1229	(25) The University of Utah Poison Control Center program, as provided in Section
1230	<u>69-2-5.5.</u>
1231	(26) A public safety answering point's emergency telecommunications service fund, as
1232	provided in Section 69-2-301.
1233	(27) The Traffic Noise Abatement Program created in Section 72-6-112.

1234	(28) The Judicial Council for compensation for special prosecutors, as provided in
1235	Section 77-10a-19.
1236	(29) A state rehabilitative employment program, as provided in Section 78A-6-210.
1237	(30) The Utah Geological Survey, as provided in Section 79-3-401.
1238	(31) The Bonneville Shoreline Trail Program created under Section 79-5-503.
1239	(32) Adoption document access as provided in Sections 78B-6-141, 78B-6-144, and
1240	78B-6-144.5 <u>.</u>
1241	(33) Indigent defense as provided in Title 77, Chapter 32, Part 8, Utah Indigent
1242	Defense Commission.
1243	Section 24. Section 63J-2-102 is amended to read:
1244	63J-2-102. Definitions.
1245	As used in this chapter:
1246	(1) (a) "Agency" means each department, commission, board, council, agency,
1247	institution, officer, corporation, fund, division, office, committee, authority, laboratory, library,
1248	unit, bureau, panel, or other administrative unit of the state.
1249	(b) "Agency" does not include the legislative branch, the board of regents, the Utah
1250	Higher Education Assistance Authority, the board of trustees of each higher education
1251	institution, each higher education institution and its associated branches, centers, divisions,
1252	institutes, foundations, hospitals, colleges, schools, or departments, a public education entity,
1253	or an independent agency.
1254	(2) [(a)] "Dedicated credits [revenues]" means [revenues from collections by an agency
1255	that are deposited directly into an account for expenditure on a separate line item and program]
1256	the same as that term is defined in Section 63J-1-102.
1257	[(b) "Dedicated credits revenues" does not mean:]
1258	[(i) federal revenues and the related pass through or the related state match paid by one
1259	agency to another;]
1260	[(ii) revenues that are not deposited in governmental funds; or]
1261	[(iii) revenues from any contracts.]

1262	(3) "Fees" means revenue collected by an agency for performing a service or providing
1263	a function that the agency deposits or accounts for as dedicated credits [or fixed collections].
1264	[(4) (a) "Fixed collections revenues" means revenue from collections:]
1265	[(i) fixed by law or by the appropriation act at a specific amount; and]
1266	[(ii) required by law to be deposited into a separate line item and program.]
1267	[(b) "Fixed collections revenues" does not mean:]
1268	[(i) federal revenues and the related pass through or the related state match paid by one
1269	agency to another;]
1270	[(ii) revenues that are not deposited in governmental funds;]
1271	[(iii) revenues from any contracts; and]
1272	[(iv) revenues received by the Attorney General's Office from billings for professional
1273	services.]
1274	[(5)] (4) (a) "Governmental fund" means funds used to account for the acquisition, use,
1275	and balances of expendable financial resources and related liabilities using a measurement
1276	focus that emphasizes the flow of financial resources.
1277	(b) "Governmental fund" does not include internal service funds, enterprise funds,
1278	capital projects funds, debt service funds, or trust and agency funds as established in Section
1279	51-5-4.
1280	[(6)] (5) "Independent agency" means the Utah State Retirement Office and the Utah
1281	Housing Corporation.
1282	[(7)] (6) "Program" means the [function or service provided by an agency for which the
1283	agency collects fees] same as that term is defined in Section 63J-1-102.
1284	[(8)] (7) "Revenue types" means the categories established by the Division of Finance
1285	under the authority of this chapter that classify revenue according to the purpose for which it is
1286	collected.
1287	Section 25. Section 63J-2-201 is amended to read:
1288	63J-2-201. Accounting for fee revenues.
1289	(1) The Division of Finance shall:

1290	(a) establish revenue types;
1291	(b) develop a computerized master file of revenue types containing, for each revenue
1292	type:
1293	(i) the definition of each revenue type;
1294	(ii) if available, a historical record of the amount collected for the revenue type for
1295	each of the five years;
1296	(iii) the agency that collected the revenue;
1297	(iv) the program, organization, and fund into which the revenue was originally
1298	recorded each year;
1299	(v) a general description of the function where the largest portion of the revenue was
1300	spent each year;
1301	(vi) the specific legal authority that authorizes the agency to collect the revenue;
1302	(vii) the rates charged to the individuals or entities that pay the revenue;
1303	(viii) the general methodology used to determine the rate charged to individuals or
1304	entities that pay the revenue;
1305	(ix) for dedicated credits [revenues and fixed collections revenues], the revenue
1306	estimate used by the agency to prepare their budget;
1307	(x) the amount appropriated as dedicated credits [revenues and fixed collections
1308	revenues] in the annual appropriation act; and
1309	(xi) for revenues other than dedicated credits [revenues and fixed collections
1310	revenues], an estimate of the amount of revenue, if available or reasonably calculable; and
1311	(c) make the computerized file available to the Budget Office and the Office of
1312	Legislative Fiscal Analyst upon request.
1313	(2) Each agency shall provide the Division of Finance with the information required by
1314	this section.
1315	Section 26. Section 63J-2-202 is amended to read:
1316	63J-2-202. Disposition of revenues.
1317	[(1) (a) Each agency shall include in its annual budget request estimates of dedicated

1318	credits revenues and fixed collections revenues that are identified by, collected for, or set by the
1319	agency.]
1320	[(b)] (1) If the Legislature or the Division of Finance establishes a new revenue type by
1321	law, the agency shall include that new revenue type in its budget request for the next fiscal
1322	year.
1323	[(c) (i)] (2) (a) Except as provided in Subsection [(1)(c)(ii)] (2)(b), if any agency fails
1324	to include the estimates of a revenue type in its annual budget request, the Division of Finance
1325	shall deposit the money collected in that revenue type into the General Fund or other
1326	appropriate fund as free or restricted revenue.
1327	[(ii)] (b) The Division of Finance may not deposit the money collected from a revenue
1328	type not included in an agency's annual budget request into the General Fund or other
1329	appropriate fund if the agency did not include the estimates of the revenue type in its annual
1330	budget request because the Legislature had not yet established or authorized the new revenue
1331	type by law.
1332	[(2) (a) (i) (A) Except as provided in Subsection (2)(a)(i)(B) or (2)(b), each agency that
1333	receives dedicated credits and fixed collections revenues greater than the amount appropriated
1334	to them by the Legislature in the annual appropriations act may expend the excess up to 25% of
1335	the amount appropriated if the expenditure is authorized by an amended work program
1336	approved as provided in Section 63J-1-209.]
1337	[(B) Except for line items covering tuition and federal vocational funds at institutions
1338	of higher learning, any expenditure of dedicated credits in excess of amounts appropriated by
1339	the Legislature may not be used to permanently increase personnel within the agency unless
1340	approved by the Legislature.]
1341	[(ii) The Division of Finance shall deposit the balance of that excess into the General
1342	Fund or other appropriate fund as free or restricted revenue.]
1343	[(b) Notwithstanding the requirements of Subsection (2)(a), when an agency's
1344	dedicated credits and fixed collections revenues represent over 90% of the budget of the
1345	program for which they are collected, the agency may expend 100% of the excess of the

1346	amount appropriated if the expenditure is authorized by an amended work program approved as
1347	provided in Section 63J-1-209.]
1348	[(3) Each agency that receives dedicated credits or fixed collections shall report, to the
1349	Division of Finance, any balances remaining in those funds at the conclusion of each fiscal
1350	year.]
1351	Section 27. Section 63J-4-301 is amended to read:
1352	63J-4-301. Duties of the executive director and office.
1353	(1) The executive director and the office shall:
1354	(a) comply with the procedures and requirements of Title 63J, Chapter 1, Budgetary
1355	Procedures Act;
1356	(b) under the direct supervision of the governor, assist the governor in the preparation
1357	of the governor's budget recommendations;
1358	(c) [advise the governor with regard to approval or revision of agency work programs]
1359	review agency budget execution plans as specified in Section 63J-1-209;
1360	(d) establish benchmarking practices for measuring operational costs, quality of
1361	service, and effectiveness across all state agencies and programs;
1362	(e) assist agencies with the development of an operational plan that uses continuous
1363	improvement tools and operational metrics to increase statewide capacity and improve
1364	interagency integration;
1365	(f) review and assess agency budget requests and expenditures using a clear set of goals
1366	and measures;
1367	(g) develop and maintain enterprise portfolio and electronic information systems to
1368	select and oversee the execution of projects, ensure a return on investment, and trace and report
1369	performance metrics; and
1370	(h) perform other duties and responsibilities as assigned by the governor.
1371	(2) (a) The executive director of the Governor's Office of Management and Budget or
1372	the executive director's designee is the Federal Assistance Management Officer.
1373	(b) In acting as the Federal Assistance Management Officer, the executive director or

1374	designee shall:
1375	(i) study the administration and effect of federal assistance programs in the state and
1376	advise the governor and the Legislature, through the Office of Legislative Fiscal Analyst and
1377	the Executive Appropriations Committee, of alternative recommended methods and procedures
1378	for the administration of these programs;
1379	(ii) assist in the coordination of federal assistance programs that involve or are
1380	administered by more than one state agency; and
1381	(iii) analyze and advise on applications for new federal assistance programs submitted
1382	to the governor for approval as required by Chapter 5, Federal Funds Procedures Act.
1383	Section 28. Section 63N-8-103 is amended to read:
1384	63N-8-103. Motion Picture Incentive Account created Cash rebate incentives
1385	Refundable tax credit incentives.
1386	(1) (a) There is created within the General Fund a restricted account known as the
1387	Motion Picture Incentive Account, which the office shall use to provide cash rebate incentives
1388	for state-approved productions by a motion picture company.
1389	(b) All interest generated from investment of money in the restricted account shall be
1390	deposited in the restricted account.
1391	(c) The restricted account shall consist of an annual appropriation by the Legislature.
1392	(d) The office shall:
1393	(i) with the advice of the board, administer the restricted account; and
1394	(ii) make payments from the restricted account as required under this section.
1395	(e) The cost of administering the restricted account shall be paid from money in the
1396	restricted account.
1397	(2) (a) A motion picture company or digital media company seeking disbursement of
1398	an incentive allowed under an agreement with the office shall follow the procedures and
1399	requirements of this Subsection (2).
1400	(b) The motion picture company or digital media company shall provide the office with

a report identifying and documenting the dollars left in the state and new state revenues

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generated by the motion picture company or digital media company for its state-approved production, including any related tax returns by the motion picture company, payroll company, digital media company, or loan-out corporation under Subsection (2)(d).

- (c) For a motion picture company, an independent certified public accountant shall:
- (i) review the report submitted by the motion picture company; and

- (ii) attest to the accuracy and validity of the report, including the amount of dollars left in the state.
- (d) The motion picture company, digital media company, payroll company, or loan-out corporation shall provide the office with a document that expressly directs and authorizes the State Tax Commission to disclose the entity's tax returns and other information concerning the entity that would otherwise be subject to confidentiality under Section 59-1-403 or Section 6103, Internal Revenue Code, to the office.
- (e) The office shall submit the document described in Subsection (2)(d) to the State Tax Commission.
- (f) Upon receipt of the document described in Subsection (2)(d), the State Tax Commission shall provide the office with the information requested by the office that the motion picture company, digital media company, payroll company, or loan-out corporation directed or authorized the State Tax Commission to provide to the office in the document described in Subsection (2)(d).
 - (g) Subject to Subsection (3), for a motion picture company the office shall:
- (i) review the report from the motion picture company described in Subsection (2)(b) and verify that it was reviewed by an independent certified public accountant as described in Subsection (2)(c); and
- (ii) based upon the certified public accountant's attestation under Subsection (2)(c), determine the amount of the incentive that the motion picture company is entitled to under its agreement with the office.
 - (h) Subject to Subsection (3), for a digital media company, the office shall:
- (i) ensure the digital media project results in new state revenue; and

1430 (ii) based upon review of new state revenue, determine the amount of the incentive that 1431 a digital media company is entitled to under its agreement with the office. 1432 (i) Subject to Subsection (3), if the incentive is in the form of a cash rebate, the office 1433 shall pay the incentive from the restricted account to the motion picture company, 1434 notwithstanding Subsections 51-5-3(23)(b) and $[\frac{63J-1-104(4)(c)}{63J-1-105(6)}]$. (i) If the incentive is in the form of a refundable tax credit under Section 59-7-614.5 or 1435 1436 59-10-1108, the office shall: (i) issue a tax credit certificate to the motion picture company or digital media 1437 1438 company; and 1439 (ii) provide a duplicate copy of the tax credit certificate to the State Tax Commission. 1440 (k) A motion picture company or digital media company may not claim a motion 1441 picture tax credit under Section 59-7-614.5 or 59-10-1108 unless the motion picture company 1442 or digital media company has received a tax credit certificate for the claim issued by the office 1443 under Subsection (2)(i)(i). (1) A motion picture company or digital media company may claim a motion picture 1444 1445 tax credit on its tax return for the amount listed on the tax credit certificate issued by the office. 1446 (m) A motion picture company or digital media company that claims a tax credit under Subsection (2)(1) shall retain the tax credit certificate and all supporting documentation in 1447 1448 accordance with Subsection 63N-8-104(6). (3) (a) Subject to Subsection (3)(b), the office may issue \$6,793,700 in tax credit 1449 1450 certificates under this part in a fiscal year. 1451 (b) If the office does not issue tax credit certificates in a fiscal year totaling the amount 1452 authorized under Subsection (3)(a), it may carry over that amount for issuance in subsequent 1453 fiscal years. 1454 Section 29. Section **73-18-25** is amended to read: 1455 73-18-25. Fees to cover the costs of electronic payments.

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(1) As used in this section:

(a) "Electronic payment" has the same meaning as defined in Section 41-1a-1221.

1458	(b) "Electronic payment fee" has the same meaning as defined in Section 41-1a-1221.
1459	(2) (a) The Motor Vehicle Division may collect an electronic payment fee on all
1460	registrations and renewals of registration under Section 73-18-7.
1461	(b) The fee described under Subsection (2)(a) shall be imposed regardless of the
1462	method of payment for a particular transaction.
1463	(3) The Motor Vehicle Division shall establish the fee according to the procedures and
1464	requirements of Section 63J-1-504.
1465	(4) A fee imposed under this section:
1466	(a) shall be deposited in the Electronic Payment Fee Restricted Account created by
1467	Section 41-1a-121;
1468	(b) is not subject to Subsection $[\frac{63J-2-202(2)}{2}]$ $\frac{63J-1-105(3)}{2}$ or $\frac{4}{3}$; and
1469	(c) need not be separately identified from the fees imposed on registrations and
1470	renewals of registration under Section 73-18-7.
1471	Section 30. Repealer.
1472	This bill repeals:
1473	Section 63J-1-602.3, List of nonlapsing funds and accounts Title 46 through Title
1474	60.
1475	Section 63J-1-602.4, List of nonlapsing funds and accounts Title 61 through Title
1476	63N.
1477	Section 63J-1-602.5, List of nonlapsing funds and accounts Title 64 and
1478	thereafter.
1479	Section 31. Effective date.
1480	This bill takes effect on July 1, 2018, except that the amendments to Section
1481	63J-1-602.1 (Effective 09/30/18) take effect on September 30, 2018.
1482	Section 32. Coordinating H.B. 475 with H.B. 105 Technical amendment.
1483	If this H.B. 475 and H.B. 105, Medicaid Sanctions Amendments, both pass and become
1484	law, the Legislature intends that:
1485	(1) the amendments to Section 63J-1-602.1 (Superseded 09/30/18) and Section

1486	63J-1-602.1 (Effective 09/30/18) in this bill supersede the amendments to Section 63J-1-602.1
1487	(Superseded 09/30/18) and Section 63J-1-602.1 (Effective 09/30/18) in H.B. 105;
1488	(2) that the language "Sanctions collected as dedicated credits from Medicaid providers
1489	under Subsection 26-18-3(7)." be added as a subsection to Section 63J-1-602.2, numerically
1490	according to title placement; and
1491	(3) the reference to "Section 63J-1-602.1" in Section 26-18-3 in H.B. 105 be changed
1492	to "Section 63J-1-602.2" when the Office of Legislative Research and General Counsel
1493	prepares the Utah Code database for publication.
1494	Section 33. Coordinating H.B. 475 with H.B. 149 Technical amendment.
1495	If this H.B. 475 and H.B. 149, Department of Alcoholic Beverage Control Funding
1496	Amendments, both pass and become law, the Legislature intends that the amendments to
1497	Section 63J-1-602.2 in this bill supersede the amendments to Section 63J-1-602.2 in H.B. 149,
1498	and that the language "Funds that the Department of Alcoholic Beverage Control retains in
1499	accordance with Subsection 32B-2-301(7)(a)(ii) or (b)." be added as a subsection to Section
1500	63J-1-602.2 in this bill, numerically according to title placement, when the Office of
1501	Legislative Research and General Counsel prepares the Utah Code database for publication.
1502	Section 34. Coordinating H.B. 475 with H.B. 380 Technical amendment.
1503	If this H.B. 475 and H.B. 380, Utah School Readiness Initiative Amendments, both
1504	pass and become law, the Legislature intends that the amendments to Section 63J-1-602.2 in
1505	this bill supersede the amendments to Section 63J-1-602.2 in H.B. 380, and that the cross
1506	reference to the School Readiness Restricted Account be changed from "53F-9-402" to
1507	"35A-3-210", when the Office of Legislative Research and General Counsel prepares the Utah
1508	Code database for publication.
1509	Section 35. Coordinating H.B. 475 with H.B. 390 Technical amendment.
1510	If this H.B. 475 and H.B. 390, Rural Economic Development Incentives, both pass and
1511	become law, the Legislature intends that the repeal of Section 63J-1-602.4 in this bill
1512	supersedes the amendments to Section 63J-1-602.4 in H.B. 390, and that the language
1513	"Appropriations to fund the Governor's Office of Economic Development's Rural Employment

1514	Expansion Program, as described in Title 63N, Chapter 4, Part 4, Rural Employment
1515	Expansion Program." be added as a subsection to Section 63J-1-602.2, numerically according
1516	to title placement, when the Office of Legislative Research and General Counsel prepares the
1517	<u>Utah Code database for publication.</u>
1518	Section 36. Coordinating H.B. 475 with H.B. 395 Technical amendment.
1519	If this H.B. 475 and H.B. 395, Technology Innovation Amendments, both pass and
1520	become law, the Legislature intends that the repeal of Section 63J-1-602.4 in this bill
1521	supersedes the amendments to Section 63J-1-602.4 in H.B. 395, and that the language
1522	"Appropriations to the Department of Technology Services for technology innovation as
1523	provided under Section 63F-4-202." be added as a subsection to Section 63J-1-602.2,
1524	numerically according to title placement, when the Office of Legislative Research and General
1525	Counsel prepares the Utah Code database for publication.
1526	Section 37. Coordinating H.B. 475 with S.B. 54 Technical amendment.
1527	If this H.B. 475 and S.B. 54, Marriage and Premarital Counseling and Education
1528	Amendments, both pass and become law, the Legislature intends that:
1529	(1) the amendments to Section 63J-1-602.1 (Effective 09/30/18) in this bill supersede
1530	the amendments to Section 63J-1-602.1 (Effective 09/30/18) in S.B. 54;
1531	(2) the language "Dedicated credits accrued to the Utah Marriage Commission as
1532	provided under Subsection 17-16-21(2)(d)(ii)." be added as a subsection to Section
1533	63J-1-602.2, numerically according to title placement; and
1534	(3) the reference to "Subsection 63J-1-602.1(8)" in Section 63I-1-263 in S.B. 54 be
1535	updated to the correct citation to the language added to Section 63J-1-602.2 in Subsection (2)
1536	above, and that the language ", referring to dedicated credits accrued to the Utah Marriage
1537	Commission," be added after the corrected citation, when the Office of Legislative Research
1538	and General Counsel prepares the Utah Code database for publication.
1539	Section 38. Coordinating H.B. 475 with S.B. 161 Technical amendment.
1540	If this H.B. 475 and S.B. 161, Nurse Home Visiting Pay-for-success Program, both pass
1541	and become law, the Legislature intends that the amendments to Section 63J-1-602.1

	H.B. 475 Enrolled Copy
1542	(Superseded 09/30/18) and Section 63J-1-602.1 (Effective 09/30/18) in this bill supersede the
1543	amendments to Section 63J-1-602.1 (Superseded 09/30/18) and Section 63J-1-602.1 (Effective
1544	<u>09/30/18</u>) in S.B. 161, and that:
1545	(1) the language "The Nurse Home Visiting Restricted Account created in Section
1546	26-62-601." be added as a subsection to Section 63J-1-602.1 (Superseded 09/30/18) and
1547	Section 63J-1-602.1 (Effective 09/30/18), numerically according to title placement; and
1548	(2) the subsection reference to the fund in Subsection 63I-1-263(12) in S.B. 161 be
1549	updated to reflect the fund's placement in Section 63J-1-602.1 (Superseded 09/30/18) and
1550	Section 63J-1-602.1 (Effective 09/30/18), and that the language ", Nurse Home Visiting
1551	Restricted Account" be added after each updated subsection reference, when the Office of

Legislative Research and General Counsel prepares the Utah Code database for publication.

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