

**Representative James A. Dunnigan** proposes the following substitute bill:

**RETIREMENT SYSTEM AMENDMENTS**

2022 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: James A. Dunnigan**

Senate Sponsor: Lincoln Fillmore

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**LONG TITLE**

**General Description:**

This bill amends provisions relating to the Utah Retirement System.

**Highlighted Provisions:**

This bill:

- ▶ permits a public employees' association to withdraw from the Utah Retirement System;
- ▶ describes the options and procedures for withdrawing from the Utah Retirement System;
- ▶ exempts a withdrawing public employees' association from Public Finance Website disclosure requirements; and
- ▶ modifies the definition of a URS-participating employer in relation to the Utah Public Finance Website.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:



26 [49-12-203](#), as last amended by Laws of Utah 2021, Chapters 193 and 382  
 27 [49-13-203](#), as last amended by Laws of Utah 2021, Chapters 64 and 193  
 28 [49-22-203](#), as last amended by Laws of Utah 2021, Chapter 193  
 29 [67-3-12](#), as last amended by Laws of Utah 2021, Chapter 398 and renumbered and  
 30 amended by Laws of Utah 2021, Chapter 84 and last amended by Coordination  
 31 Clause, Laws of Utah 2021, Chapter 398

32 ENACTS:

33 [49-11-626](#), Utah Code Annotated 1953



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

36 Section 1. Section [49-11-626](#) is enacted to read:

37 **[49-11-626. Withdrawing entity -- Participation election date -- Withdrawal costs](#)**  
 38 **-- Rulemaking.**

39 (1) As used in this section, "withdrawing entity" means an entity that:

40 (a) participates in a system or plan under this title before January 1, 2022; and

41 (b) is a public employees' association.

42 (2) Notwithstanding any other provision of this title, a withdrawing entity may provide  
 43 for the participation of the withdrawing entity's employees with that system or plan as follows:

44 (a) the withdrawing entity shall determine a date that is no later than July 1, 2024, on  
 45 which the withdrawing entity shall make an election and complete withdrawal under  
 46 Subsection (3);

47 (b) the withdrawing entity shall provide to the office notice of the withdrawing entity's  
 48 intent to enter into an agreement described in Subsection (2)(c);

49 (c) the withdrawing entity and the office may enter into an intent to withdraw  
 50 agreement to document a good faith arrangement to complete a withdrawal under this section;  
 51 and

52 (d) subject to Subsection (6), the withdrawing entity shall pay to the office any  
 53 reasonable actuarial and administrative costs determined by the office to have arisen out of an  
 54 election made under this section.

55 (3) The withdrawing entity may elect to:

56 (a) (i) continue the withdrawing entity's participation for all current employees of the

57 withdrawing entity, who are covered by a system or plan on the date set under Subsection  
58 (2)(a); and

59 (ii) withdraw from participation in all systems and plans for all persons initially  
60 entering employment with the withdrawing entity, beginning on the date set under Subsection  
61 (2)(a); or

62 (b) withdraw from participation in all systems or plans for all current and future  
63 employees of the withdrawing entity, beginning on the date set under Subsection (2)(a).

64 (4) (a) An election made under Subsection (3):

65 (i) shall be made on or before the date specified under Subsection (2)(a);

66 (ii) shall be documented by a resolution adopted by the governing body of the  
67 withdrawing entity;

68 (iii) remains in effect unless and until the withdrawing entity again becomes a  
69 participating employer with the office in accordance with Subsection (5); and

70 (iv) applies to the withdrawing entity as the employer and to all employees of the  
71 withdrawing entity.

72 (b) Notwithstanding an election made under Subsection (3), any eligibility for service  
73 credit earned by an employee under this title before the date specified under Subsection (2)(a)  
74 is not affected by this section.

75 (c) Notwithstanding any other provision of this title, a withdrawing entity that makes  
76 an election under Subsection (3) may provide or participate in any type of public or private  
77 retirement for the withdrawing entity's employees after the withdrawal.

78 (5) After the withdrawal and subject to the laws and rules governing participating  
79 employer admission, the withdrawing entity may elect, by resolution of the withdrawing  
80 entity's governing body, to resume participation with the office and apply for admission as a  
81 participating employer in a system or plan under this title.

82 (6) Before a withdrawing entity may withdraw under this section, the withdrawing  
83 entity and the office shall enter into an agreement on:

84 (a) the costs described under Subsection (2)(d); and

85 (b) arrangements for the payment of the costs described under Subsection (2)(d).

86 Section 2. Section **49-12-203** is amended to read:

87 **49-12-203. Exclusions from membership in system.**

- 88 (1) The following employees are not eligible for service credit in this system:
- 89 (a) subject to the requirements of Subsection (2), an employee whose employment  
90 status is temporary in nature due to the nature or the type of work to be performed;
- 91 (b) except as provided under Subsection (3)(a), an employee of an institution of higher  
92 education who participates in a retirement system with a public or private retirement system,  
93 organization, or company designated by the Utah Board of Higher Education, or the technical  
94 college board of trustees for an employee of each technical college, during any period in which  
95 required contributions based on compensation have been paid on behalf of the employee by the  
96 employer;
- 97 (c) an employee serving as an exchange employee from outside the state for an  
98 employer who has not elected to make all of the employer's exchange employees eligible for  
99 service credit in this system;
- 100 (d) an executive department head of the state, a member of the State Tax Commission,  
101 the Public Service Commission, and a member of a full-time or part-time board or commission  
102 who files a formal request for exemption;
- 103 (e) an employee of the Department of Workforce Services who is covered under  
104 another retirement system allowed under Title 35A, Chapter 4, Employment Security Act;
- 105 (f) an employee who is employed on or after July 1, 2009, with an employer that has  
106 elected, prior to July 1, 2009, to be excluded from participation in this system under Subsection  
107 [49-12-202\(2\)\(c\)](#);
- 108 (g) an employee who is employed on or after July 1, 2014, with an employer that has  
109 elected, prior to July 1, 2014, to be excluded from participation in this system under Subsection  
110 [49-12-202\(2\)\(d\)](#);
- 111 (h) an employee who is employed with a withdrawing entity that has elected under  
112 Section [49-11-623](#), prior to January 1, 2017, to exclude:
- 113 (i) new employees from participation in this system under Subsection [49-11-623\(3\)\(a\)](#);  
114 or
- 115 (ii) all employees from participation in this system under Subsection [49-11-623\(3\)\(b\)](#);
- 116 (i) an employee described in Subsection (1)(i)(i) or (ii) who is employed with a  
117 withdrawing entity that has elected under Section [49-11-624](#), before January 1, 2018, to  
118 exclude:

119 (i) new employees from participation in this system under Subsection 49-11-624(3)(a);

120 or

121 (ii) all employees from participation in this system under Subsection 49-11-624(3)(b);

122 [~~or~~]

123 (j) an employee who is employed with a withdrawing entity that has elected under  
124 Section 49-11-625, before July 1, 2022, to exclude all employees from participation in this  
125 system[~~;~~]; or

126 (k) an employee who is employed with a withdrawing entity that, before July 1, 2024,  
127 elects under Section 49-11-626 to exclude:

128 (i) new employees from participation in this system under Subsection 49-11-626(3)(a);

129 or

130 (ii) all employees from participation in this system under Subsection 49-11-626(3)(b).

131 (2) If an employee whose status is temporary in nature due to the nature of type of  
132 work to be performed:

133 (a) is employed for a term that exceeds six months and the employee otherwise  
134 qualifies for service credit in this system, the participating employer shall report and certify to  
135 the office that the employee is a regular full-time employee effective the beginning of the  
136 seventh month of employment; or

137 (b) was previously terminated prior to being eligible for service credit in this system  
138 and is reemployed within three months of termination by the same participating employer, the  
139 participating employer shall report and certify that the member is a regular full-time employee  
140 when the total of the periods of employment equals six months and the employee otherwise  
141 qualifies for service credits in this system.

142 (3) (a) Upon cessation of the participating employer contributions, an employee under  
143 Subsection (1)(b) is eligible for service credit in this system.

144 (b) Notwithstanding the provisions of Subsection (1)(f), any eligibility for service  
145 credit earned by an employee under this chapter before July 1, 2009 is not affected under  
146 Subsection (1)(f).

147 (c) Notwithstanding the provisions of Subsection (1)(g), any eligibility for service  
148 credit earned by an employee under this chapter before July 1, 2014, is not affected under  
149 Subsection (1)(g).

- 150 (4) Upon filing a written request for exemption with the office, the following  
151 employees shall be exempt from coverage under this system:
- 152 (a) a full-time student or the spouse of a full-time student and individuals employed in  
153 a trainee relationship;
  - 154 (b) an elected official;
  - 155 (c) an executive department head of the state, a member of the State Tax Commission,  
156 a member of the Public Service Commission, and a member of a full-time or part-time board or  
157 commission;
  - 158 (d) an employee of the Governor's Office of Planning and Budget;
  - 159 (e) an employee of the Governor's Office of Economic Opportunity;
  - 160 (f) an employee of the Commission on Criminal and Juvenile Justice;
  - 161 (g) an employee of the Governor's Office;
  - 162 (h) an employee of the Public Lands Policy Coordinating Office, created in Section  
163 [63L-11-201](#);
  - 164 (i) an employee of the State Auditor's Office;
  - 165 (j) an employee of the State Treasurer's Office;
  - 166 (k) any other member who is permitted to make an election under Section [49-11-406](#);
  - 167 (l) a person appointed as a city manager or chief city administrator or another person  
168 employed by a municipality, county, or other political subdivision, who is an at-will employee;
  - 169 (m) an employee of an interlocal cooperative agency created under Title 11, Chapter  
170 13, Interlocal Cooperation Act, who is engaged in a specialized trade customarily provided  
171 through membership in a labor organization that provides retirement benefits to the  
172 organization's members; and
  - 173 (n) an employee serving as an exchange employee from outside the state for an  
174 employer who has elected to make all of the employer's exchange employees eligible for  
175 service credit in this system.
- 176 (5) (a) Each participating employer shall prepare and maintain a list designating those  
177 positions eligible for exemption under Subsection (4).
- 178 (b) An employee may not be exempted unless the employee is employed in an  
179 exempted position designated by the participating employer.
- 180 (6) (a) In accordance with this section, Section [49-13-203](#), and Section [49-22-205](#), a

181 municipality, county, or political subdivision may not exempt a total of more than 50 positions  
182 or a number equal to 10% of the eligible employees of the municipality, county, or political  
183 subdivision, whichever is less.

184 (b) A municipality, county, or political subdivision may exempt at least one regular  
185 full-time employee.

186 (7) Each participating employer shall:

187 (a) maintain a list of employee exemptions; and

188 (b) update the employee exemptions in the event of any change.

189 (8) The office may make rules to implement this section.

190 (9) An employee's exclusion, exemption, participation, or election described in this  
191 section:

192 (a) shall be made in accordance with this section; and

193 (b) is subject to requirements under federal law and rules made by the board.

194 Section 3. Section **49-13-203** is amended to read:

195 **49-13-203. Exclusions from membership in system.**

196 (1) The following employees are not eligible for service credit in this system:

197 (a) subject to the requirements of Subsection (2), an employee whose employment  
198 status is temporary in nature due to the nature or the type of work to be performed;

199 (b) except as provided under Subsection (3)(a), an employee of an institution of higher  
200 education who participates in a retirement system with a public or private retirement system,  
201 organization, or company designated by the Utah Board of Higher Education, or the technical  
202 college board of trustees for an employee of each technical college, during any period in which  
203 required contributions based on compensation have been paid on behalf of the employee by the  
204 employer;

205 (c) an employee serving as an exchange employee from outside the state for an  
206 employer who has not elected to make all of the employer's exchange employees eligible for  
207 service credit in this system;

208 (d) an executive department head of the state or a legislative director, senior executive  
209 employed by the governor's office, a member of the State Tax Commission, a member of the  
210 Public Service Commission, and a member of a full-time or part-time board or commission  
211 who files a formal request for exemption;

212 (e) an employee of the Department of Workforce Services who is covered under  
213 another retirement system allowed under Title 35A, Chapter 4, Employment Security Act;

214 (f) an employee who is employed with an employer that has elected to be excluded  
215 from participation in this system under Subsection 49-13-202(5), effective on or after the date  
216 of the employer's election under Subsection 49-13-202(5);

217 (g) an employee who is employed with a withdrawing entity that has elected under  
218 Section 49-11-623, prior to January 1, 2017, to exclude:

219 (i) new employees from participation in this system under Subsection 49-11-623(3)(a);

220 or

221 (ii) all employees from participation in this system under Subsection 49-11-623(3)(b);

222 (h) an employee described in Subsection (1)(h)(i) or (ii) who is employed with a  
223 withdrawing entity that has elected under Section 49-11-624, before January 1, 2018, to  
224 exclude:

225 (i) new employees from participation in this system under Subsection 49-11-624(3)(a);

226 or

227 (ii) all employees from participation in this system under Subsection 49-11-624(3)(b);

228 [~~or~~]

229 (i) an employee who is employed with a withdrawing entity that has elected under  
230 Section 49-11-625, before July 1, 2022, to exclude all employees from participation in this  
231 system[~~;~~]; or

232 (j) an employee who is employed with a withdrawing entity that, before July 1, 2024,  
233 elects under Section 49-11-626 to exclude:

234 (i) new employees from participation in this system under Subsection 49-11-626(3)(a);

235 or

236 (ii) all employees from participation in this system under Subsection 49-11-626(3)(b).

237 (2) If an employee whose status is temporary in nature due to the nature of type of  
238 work to be performed:

239 (a) is employed for a term that exceeds six months and the employee otherwise  
240 qualifies for service credit in this system, the participating employer shall report and certify to  
241 the office that the employee is a regular full-time employee effective the beginning of the  
242 seventh month of employment; or



243 (b) was previously terminated prior to being eligible for service credit in this system  
244 and is reemployed within three months of termination by the same participating employer, the  
245 participating employer shall report and certify that the member is a regular full-time employee  
246 when the total of the periods of employment equals six months and the employee otherwise  
247 qualifies for service credits in this system.

248 (3) (a) Upon cessation of the participating employer contributions, an employee under  
249 Subsection (1)(b) is eligible for service credit in this system.

250 (b) Notwithstanding the provisions of Subsection (1)(f), any eligibility for service  
251 credit earned by an employee under this chapter before the date of the election under  
252 Subsection 49-13-202(5) is not affected under Subsection (1)(f).

253 (4) Upon filing a written request for exemption with the office, the following  
254 employees shall be exempt from coverage under this system:

255 (a) a full-time student or the spouse of a full-time student and individuals employed in  
256 a trainee relationship;

257 (b) an elected official;

258 (c) an executive department head of the state, a member of the State Tax Commission,  
259 a member of the Public Service Commission, and a member of a full-time or part-time board or  
260 commission;

261 (d) an employee of the Governor's Office of Planning and Budget;

262 (e) an employee of the Governor's Office of Economic Opportunity;

263 (f) an employee of the Commission on Criminal and Juvenile Justice;

264 (g) an employee of the Governor's Office;

265 (h) an employee of the State Auditor's Office;

266 (i) an employee of the State Treasurer's Office;

267 (j) any other member who is permitted to make an election under Section 49-11-406;

268 (k) a person appointed as a city manager or chief city administrator or another person  
269 employed by a municipality, county, or other political subdivision, who is an at-will employee;

270 (l) an employee of an interlocal cooperative agency created under Title 11, Chapter 13,  
271 Interlocal Cooperation Act, who is engaged in a specialized trade customarily provided through  
272 membership in a labor organization that provides retirement benefits to its members; and

273 (m) an employee serving as an exchange employee from outside the state for an

274 employer who has elected to make all of the employer's exchange employees eligible for  
275 service credit in this system.

276 (5) (a) Each participating employer shall prepare and maintain a list designating those  
277 positions eligible for exemption under Subsection (4).

278 (b) An employee may not be exempted unless the employee is employed in a position  
279 designated by the participating employer.

280 (6) (a) In accordance with this section, Section 49-12-203, and Section 49-22-205, a  
281 municipality, county, or political subdivision may not exempt a total of more than 50 positions  
282 or a number equal to 10% of the eligible employees of the municipality, county, or political  
283 subdivision, whichever is less.

284 (b) A municipality, county, or political subdivision may exempt at least one regular  
285 full-time employee.

286 (7) Each participating employer shall:

287 (a) maintain a list of employee exemptions; and

288 (b) update the employee exemptions in the event of any change.

289 (8) The office may make rules to implement this section.

290 (9) An employee's exclusion, exemption, participation, or election described in this  
291 section:

292 (a) shall be made in accordance with this section; and

293 (b) is subject to requirements under federal law and rules made by the board.

294 Section 4. Section 49-22-203 is amended to read:

295 **49-22-203. Exclusions from membership in system.**

296 (1) The following employees are not eligible for service credit in this system:

297 (a) subject to the requirements of Subsection (2), an employee whose employment  
298 status is temporary in nature due to the nature or the type of work to be performed;

299 (b) except as provided under Subsection (3), an employee of an institution of higher  
300 education who participates in a retirement system with a public or private retirement system,  
301 organization, or company designated by the Utah Board of Higher Education, or the technical  
302 college board of trustees for an employee of each technical college, during any period in which  
303 required contributions based on compensation have been paid on behalf of the employee by the  
304 employer;

305 (c) an employee serving as an exchange employee from outside the state for an  
306 employer who has not elected to make all of the employer's exchange employees eligible for  
307 service credit in this system;

308 (d) an employee of the Department of Workforce Services who is covered under  
309 another retirement system allowed under Title 35A, Chapter 4, Employment Security Act;

310 (e) an employee who is employed with a withdrawing entity that has elected under  
311 Section 49-11-623, prior to January 1, 2017, to exclude:

312 (i) new employees from participation in this system under Subsection 49-11-623(3)(a);

313 or

314 (ii) all employees from participation in this system under Subsection 49-11-623(3)(b);

315 (f) a person who files a written request for exemption with the office under Section  
316 49-22-205;

317 (g) an employee described in Subsection (1)(g)(i) or (ii) who is employed with a  
318 withdrawing entity that has elected under Section 49-11-624, before January 1, 2018, to  
319 exclude:

320 (i) new employees from participation in this system under Subsection 49-11-624(3)(a);

321 or

322 (ii) all employees from participation in this system under Subsection 49-11-624(3)(b);

323 [or]

324 (h) an employee who is employed with a withdrawing entity that has elected under  
325 Section 49-11-625, before July 1, 2022, to exclude all employees from participation in this  
326 system[-]; or

327 (i) an employee who is employed with a withdrawing entity that, before July 1, 2024,  
328 elects under Section 49-11-626 to exclude:

329 (i) new employees from participation in this system under Subsection 49-11-626(3)(a);

330 or

331 (ii) all employees from participation in this system under Subsection 49-11-626(3)(b).

332 (2) If an employee whose status is temporary in nature due to the nature of type of  
333 work to be performed:

334 (a) is employed for a term that exceeds six months and the employee otherwise  
335 qualifies for service credit in this system, the participating employer shall report and certify to

336 the office that the employee is a regular full-time employee effective the beginning of the  
337 seventh month of employment; or

338 (b) was previously terminated prior to being eligible for service credit in this system  
339 and is reemployed within three months of termination by the same participating employer, the  
340 participating employer shall report and certify that the member is a regular full-time employee  
341 when the total of the periods of employment equals six months and the employee otherwise  
342 qualifies for service credits in this system.

343 (3) Upon cessation of the participating employer contributions, an employee under  
344 Subsection (1)(b) is eligible for service credit in this system.

345 (4) An employee's exclusion, exemption, participation, or election described in this  
346 section:

347 (a) shall be made in accordance with this section; and

348 (b) is subject to requirements under federal law and rules made by the board.

349 Section 5. Section **67-3-12** is amended to read:

350 **67-3-12. Utah Public Finance Website -- Establishment and administration --**  
351 **Records disclosure -- Exceptions.**

352 (1) As used in this section:

353 (a) (i) Subject to Subsections (1)(a)(ii) and (iii), "independent entity" means the same  
354 as that term is defined in Section [63E-1-102](#).

355 (ii) "Independent entity" includes an entity that is part of an independent entity  
356 described in Subsection (1)(a)(i), if the entity is considered a component unit of the  
357 independent entity under the governmental accounting standards issued by the Governmental  
358 Accounting Standards Board.

359 (iii) "Independent entity" does not include the Utah State Retirement Office created in  
360 Section [49-11-201](#).

361 (b) "Local education agency" means a school district or charter school.

362 (c) "Participating local entity" means:

363 (i) a county;

364 (ii) a municipality;

365 (iii) a local district under Title 17B, Limited Purpose Local Government Entities -  
366 Local Districts;

367 (iv) a special service district under Title 17D, Chapter 1, Special Service District Act;  
368 (v) a housing authority under Title 35A, Chapter 8, Part 4, Housing Authorities;  
369 (vi) a public transit district under Title 17B, Chapter 2a, Part 8, Public Transit District  
370 Act;

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

372 (A) an interlocal entity as defined in Section 11-13-103;

373 (B) a joint or cooperative undertaking as defined in Section 11-13-103; or

374 (C) any project, program, or undertaking entered into by interlocal agreement in

375 accordance with Title 11, Chapter 13, Interlocal Cooperation Act;

376 (viii) except for a taxed interlocal entity as defined in Section 11-13-602, an entity that  
377 is part of an entity described in Subsections (1)(c)(i) through (vii), if the entity is considered a  
378 component unit of the entity described in Subsections (1)(c)(i) through (vii) under the  
379 governmental accounting standards issued by the Governmental Accounting Standards Board;  
380 or

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

382 (d) (i) "Participating state entity" means the state of Utah, including its executive,  
383 legislative, and judicial branches, its departments, divisions, agencies, boards, commissions,  
384 councils, committees, and institutions.

385 (ii) "Participating state entity" includes an entity that is part of an entity described in  
386 Subsection (1)(d)(i), if the entity is considered a component unit of the entity described in  
387 Subsection (1)(d)(i) under the governmental accounting standards issued by the Governmental  
388 Accounting Standards Board.

389 (e) "Public finance website" or "website" means the website established by the state  
390 auditor in accordance with this section.

391 (f) "Public financial information" means each record that is required under this section  
392 or by rule made by the Office of the State Auditor under Subsection [~~(8)~~] (9) to be made  
393 available on the public finance website, a participating local entity's website, or an independent  
394 entity's website.

395 (g) "Qualifying entity" means:

396 (i) an independent entity;

397 (ii) a participating local entity;

- 398 (iii) a participating state entity;
- 399 (iv) a local education agency;
- 400 (v) a state institution of higher education as defined in Section [53B-3-102](#);
- 401 (vi) the Utah Educational Savings Plan created in Section [58B-8a-103](#);
- 402 (vii) the Utah Housing Corporation created in Section [63H-8-201](#);
- 403 (viii) the School and Institutional Trust Lands Administration created in Section
- 404 [53C-1-201](#);
- 405 (ix) the Utah Capital Investment Corporation created in Section [63N-6-301](#); or
- 406 (x) a URS-participating employer.
- 407 (h) (i) "URS-participating employer" means an entity that:
- 408 (A) is a participating entity, as that term is defined in Section [49-11-102](#); and
- 409 (B) is not required to report public financial information under this section as a
- 410 qualifying entity described in Subsections (1)(g)(i) through (ix).
- 411 (ii) "URS-participating employer" does not include:
- 412 (A) the Utah State Retirement Office created in Section [49-11-201](#); ~~or~~
- 413 (B) an insurer that is subject to the disclosure requirements of Section [31A-4-113](#); or
- 414 ~~(B)~~ (C) a withdrawing entity.
- 415 (i) (i) "Withdrawing entity" means:
- 416 (A) an entity that elects to withdraw from participation in a system or plan under Title
- 417 49, Chapter 11, Part 6, Procedures and Records[-];
- 418 (B) until the date determined under Subsection [49-11-626\(2\)\(a\)](#), a public employees'
- 419 association that provides the notice of intent described in Subsection [49-11-626\(2\)\(b\)](#); and
- 420 (C) beginning on the date determined under Subsection [49-11-626\(2\)\(a\)](#), a public
- 421 employees' association that makes an election described in Subsection [49-11-626\(3\)](#).
- 422 (ii) "Withdrawing entity" includes a withdrawing entity, as that term is defined in
- 423 Sections [49-11-623](#) and [49-11-624](#).
- 424 (2) The state auditor shall establish and maintain a public finance website in
- 425 accordance with this section.
- 426 (3) The website shall:
- 427 (a) permit Utah taxpayers to:
- 428 (i) view, understand, and track the use of taxpayer dollars by making public financial

429 information available on the Internet for participating state entities, independent entities,  
430 participating local entities, and URS-participating employers, using the website; and  
431 (ii) link to websites administered by participating local entities, independent entities, or  
432 URS-participating employers that do not use the website for the purpose of providing public  
433 financial information as required by this section and by rule made under Subsection [~~(8)~~] (9);  
434 (b) allow a person that has Internet access to use the website without paying a fee;  
435 (c) allow the public to search public financial information on the website;  
436 (d) provide access to financial reports, financial audits, budgets, or other financial  
437 documents that are used to allocate, appropriate, spend, and account for government funds, as  
438 may be established by rule made in accordance with Subsection (9);  
439 (e) have a unique and simplified website address;  
440 (f) be guided by the principles described in Subsection 63A-16-202(2);  
441 (g) include other links, features, or functionality that will assist the public in obtaining  
442 and reviewing public financial information, as may be established by rule made under  
443 Subsection (9); and  
444 (h) include a link to school report cards published on the State Board of Education's  
445 website under Section 53E-5-211.

446 (4) The state auditor shall:

447 (a) establish and maintain the website, including the provision of equipment, resources,  
448 and personnel as necessary;

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

450 (c) coordinate and process the receipt and posting of public financial information from  
451 participating state entities; and

452 (d) coordinate and regulate the posting of public financial information by participating  
453 local entities and independent entities.

454 (5) A qualifying entity shall permit the public to view the qualifying entity's public  
455 financial information by posting the public financial information to the public finance website  
456 in accordance with rules made under Subsection (9).

457 (6) The content of the public financial information posted to the public finance website  
458 is the responsibility of the qualifying entity posting the public financial information.

459 (7) A URS-participating employer shall provide employee compensation information

460 for each fiscal year ending on or after June 30, 2022:

461 (a) to the state auditor for posting on the Utah Public Finance Website; or

462 (b) (i) through the URS-participating employer's own website; and

463 (ii) via a link to the website described in Subsection (7)(b)(i), submitted to the state

464 auditor for posting on the Utah Public Finance Website.

465 (8) (a) A qualifying entity may not post financial information that is classified as  
466 private, controlled, or protected under Title 63G, Chapter 2, Government Records Access and  
467 Management Act, to the public finance website.

468 (b) An individual who negligently discloses financial information that is classified as  
469 private, protected, or controlled by Title 63G, Chapter 2, Government Records Access and  
470 Management Act, is not criminally or civilly liable for an improper disclosure of the financial  
471 information if the financial information is disclosed solely as a result of the preparation or  
472 publication of the website.

473 (9) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the  
474 Office of the State Auditor:

475 (a) shall make rules to:

476 (i) establish which records a qualifying entity is required to post to the public finance  
477 website; and

478 (ii) establish procedures for obtaining, submitting, reporting, storing, and posting  
479 public financial information on the public finance website; and

480 (b) may make rules governing when a qualifying entity is required to disclose an  
481 expenditure made by a person under contract with the qualifying entity, including the form and  
482 content of the disclosure.

483 (10) The rules made under Subsection (9) shall only require a URS-participating  
484 employer to provide employee compensation information for each fiscal year ending on or after  
485 June 30, 2022:

486 (a) to the state auditor for posting on the public finance website; or

487 (b) (i) through the URS-participating employer's own website; and

488 (ii) via a link to the website described in Subsection (10)(b)(i), submitted to the state  
489 auditor for posting on the public finance website.