

**Jefferson S. Burton** proposes the following substitute bill:

**Office of Legislative Auditor General Provisions**

2025 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: Jefferson S. Burton**

Senate Sponsor:

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**LONG TITLE**

**General Description:**

This bill amends provisions governing the duties and powers of the legislative auditor general.

**Highlighted Provisions:**

This bill:

- restates the legislative auditor general's constitutional authority;
- amends provisions governing information that maybe subject to federal law and is requested by the legislative auditor general from an entity, including the State Tax Commission;
- authorizes the legislative auditor general to provide certain information to an audited entity;
- amends provisions governing criminal interference with a legislative audit;
- amends the definition of "chief officer" for purposes of an entity responding to a legislative audit;
- permits the legislative auditor general to identify an individual other than a chief officer to respond to a legislative audit;
- amends provisions governing an audit response plan and an update to a plan; and
- makes other technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**36-12-15**, as last amended by Laws of Utah 2024, Third Special Session, Chapter 3

36-12-15.3, as enacted by Laws of Utah 2024, Chapter 403

53F-2-526, as enacted by Laws of Utah 2024, Chapter 374

59-1-403, as last amended by Laws of Utah 2024, Chapters 25, 35

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

Section 1. Section 36-12-15 is amended to read:

**36-12-15 . Office of the Legislative Auditor General established -- Qualifications  
-- Powers, functions, and duties -- Reporting -- Criminal penalty -- Employment.**

(1) As used in this section:

(a) "Audit action" means an audit, examination, investigation, or review of an entity conducted by the office.

(b) "Entity" means:

(i) a government organization; or

(ii) a receiving organization.

(c) "Government organization" means:

(i) a state branch, department, or agency; or

(ii) a political subdivision, including a county, municipality, special district, special service district, school district, interlocal entity as defined in Section 11-13-103, or any other local government unit.

(d) "Office" means the Office of the Legislative Auditor General.

(e) "Receiving organization" means an organization that receives public funds that is not a government organization.

(2)(a) There is created the Office of the Legislative Auditor General as a permanent staff office for the Legislature.

(b) The authority of the legislative auditor general is:

(i) established in Utah Constitution, Article VI, Section 33; and

(ii) an extension of the Legislature's inherent inquiry and investigatory power.

(3) The legislative auditor general shall be a licensed certified public accountant or certified internal auditor with at least seven years of experience in the auditing or public accounting profession, or the equivalent, prior to appointment.

(4) The legislative auditor general shall [appoint] employ and develop a professional staff within budget limitations.

(5) The office shall exercise the constitutional authority provided in Utah Constitution, Article VI, Section 33.

- (6) Under the direction of the legislative auditor general, the office shall:
- (a) conduct comprehensive and special purpose audits, examinations, investigations, or reviews of entity funds, functions, and accounts;
  - (b) prepare and submit a written report on each audit action to the Audit Subcommittee created in Section 36-12-8 and make the report available to all members of the Legislature within 75 days after the audit action is completed;
  - (c) monitor, conduct a risk assessment of, or audit any efficiency evaluations that the legislative auditor general determines necessary, in accordance with Title 63J, Chapter 1, Part 9, Government Performance Reporting and Efficiency Process, and legislative rule;
  - (d) create, manage, and report to the Audit Subcommittee a list of high risk programs and operations that:
    - (i) threaten public funds or programs;
    - (ii) are vulnerable to inefficiency, waste, fraud, abuse, or mismanagement; or
    - (iii) require transformation;
  - (e) monitor and report to the Audit Subcommittee the health of a government organization's internal audit functions;
  - (f) make recommendations to increase the independence and value added of internal audit functions throughout the state;
  - (g) implement a process to track, monitor, and report whether the subject of an audit has implemented recommendations made in the audit report;
  - (h) establish, train, and ~~maintain~~ retain individuals within the office to conduct investigations and represent themselves as lawful investigators on behalf of the office;
  - (i) establish policies, procedures, methods, and standards of audit work and investigations for the office and staff;
  - (j) prepare and submit each audit and investigative report independent of any influence external of the office, including the content of the report, the conclusions reached in the report, and the manner of disclosing the legislative auditor general's findings;
  - (k) prepare and submit ~~the~~ an annual budget request for the office; and
  - (l) perform other duties as prescribed by the Legislature.
- (7) In conducting an audit action of an entity, the office may include a determination of any or all of the following:
- (a) the honesty and integrity of any of the entity's fiscal affairs;
  - (b) the accuracy and reliability of the entity's internal control systems and specific

financial statements and reports;

(c) whether ~~[or not]~~ the entity's financial controls are adequate and effective to properly record and safeguard the entity's acquisition, custody, use, and accounting of public funds;

(d) whether the entity's administrators have complied with legislative intent;

(e) whether the entity's operations have been conducted in an efficient, effective, and cost efficient manner;

(f) whether the entity's programs have been effective in accomplishing intended objectives; and

(g) whether the entity's management control and information systems are adequate and effective.

(8) The office may provide to an entity that is the subject of an audit action the following:

(a) the record classification of a draft report of an audit action;

(b) an opportunity to discuss a draft report of an audit action before release;

(c) the contact information for the office's manager or supervisor of an audit action; or

(d) any other information related to the audit action.

~~[(8)] (9)[(a)]~~ If requested by the office, each entity that the legislative auditor general is authorized to audit under Utah Constitution, Article VI, Section 33, ~~[or this section]~~ shall, notwithstanding any other provision of law ~~[except as provided in Subsection (8)(b)]~~, provide the office with access to information, materials, or resources the office determines are necessary to conduct an audit, examination, investigation, or review, including:

~~[(i)]~~ (a) the following in the possession or custody of the entity in the format identified by the office:

~~[(A)]~~ (i) a record, document, and report; and

~~[(B)]~~ (ii) films, tapes, recordings, and electronically stored information;

~~[(ii)]~~ (b) entity personnel; and

~~[(iii)]~~ (c) each official or unofficial recording of formal or informal meetings or conversations to which the entity has access.

~~[(b) To the extent compliance would violate federal law, the requirements of Subsection (8)(a) do not apply.]~~

~~[(9)]~~ (10)(a) In carrying out the duties provided for in this section and under Utah Constitution, Article VI, Section 33, the legislative auditor general may issue a subpoena to access information, materials, or resources in accordance with Chapter

131 14, Legislative Subpoena Powers.

132 (b) The legislative auditor general may issue a subpoena, as described in Subsection [(9)]  
133 (10)(a), to a financial institution or any other entity to obtain information as part of an  
134 investigation [of] involving public funds and fraud, waste, or abuse, including any  
135 suspected malfeasance, misfeasance, or nonfeasance[ involving public funds].

136 [(10)] (11) To preserve the professional integrity and independence of the office:

137 (a) no legislator or public official may urge the appointment of any person to the office;  
138 and

139 (b) the legislative auditor general may not be appointed to serve on any board, authority,  
140 commission, or other agency of the state during the legislative auditor general's term  
141 as legislative auditor general.

142 [(11)] (12)(a) The following records in the custody or control of the legislative auditor  
143 general are protected records under Title 63G, Chapter 2, Government Records  
144 Access and Management Act:

145 (i) records and audit work papers that would disclose information relating to  
146 allegations of personal misconduct, gross mismanagement, or illegal activity of a  
147 past or present governmental employee if the information or allegation cannot be  
148 corroborated by the legislative auditor general through other documents or  
149 evidence, and the records relating to the allegation are not relied upon by the  
150 legislative auditor general in preparing a final audit report;

151 (ii) records and audit workpapers that would disclose the identity of a person who,  
152 during the course of a legislative audit, communicated the existence of:

153 (A) unethical behavior;

154 (B) waste of public funds, property, or personnel; or

155 (C) a violation or suspected violation of a United States, Utah state, or political  
156 subdivision law, rule, ordinance, or regulation, if the person disclosed on the  
157 condition that the identity of the person be protected;

158 (iii) before an audit is completed and the final audit report is released, records or  
159 drafts circulated to a person who is not an employee or head of an entity for  
160 review, response, or information;

161 (iv) records that would disclose:

162 (A) an outline;

163 (B) all or part of an audit survey, audit risk assessment plan, or audit program; or

164 (C) other procedural documents necessary to fulfill the duties of the office; and

- 165 (v) ~~[requests for audits]~~ a request for an audit, if disclosure would risk circumvention  
166 of ~~[an]~~ the audit.
- 167 (b) The provisions of Subsection ~~[(11)]~~ (12)(a) do not prohibit the disclosure of records  
168 or information to a government prosecutor or peace officer if those records or  
169 information relate to a violation of the law by an entity or entity employee.
- 170 (c) A record, as defined in Section 63G-2-103, created by the office in a closed meeting  
171 held in accordance with Section 52-4-205:
- 172 (i) is a protected record, as defined in Section 63G-2-103;
- 173 (ii) to the extent the record contains information:
- 174 (A) described in Section 63G-2-302, is a private record; or
- 175 (B) described in Section 63G-2-304, is a controlled record; and
- 176 (iii) may not be reclassified by the office.
- 177 (d) The provisions of this section do not limit the authority otherwise given to the  
178 legislative auditor general to maintain the private, controlled, or protected record  
179 status of a shared record in the legislative auditor general's possession or classify a  
180 document as public, private, controlled, or protected under Title 63G, Chapter 2,  
181 Government Records Access and Management Act.
- 182 ~~[(12)]~~ (13) The legislative auditor general shall:
- 183 (a) be available to the Legislature and to the Legislature's committees for consultation on  
184 matters relevant to areas of the legislative auditor general's professional competence;
- 185 (b) conduct special audits as requested by the Audit Subcommittee;
- 186 (c) report immediately to the Audit Subcommittee any apparent violation of penal  
187 statutes disclosed by the audit of an entity and furnish to the Audit Subcommittee all  
188 information relative to the apparent violation;
- 189 (d) report immediately to the Audit Subcommittee any apparent instances of  
190 malfeasance or nonfeasance by an entity officer or employee disclosed by the audit of  
191 an entity; and
- 192 (e) make any recommendations to the Audit Subcommittee with respect to the alteration  
193 or improvement of the accounting system used by an entity.
- 194 ~~[(13)]~~ (14) If the legislative auditor general conducts an audit of an entity that has  
195 previously been audited and finds that the entity has not implemented a recommendation  
196 made by the legislative auditor general in a previous audit report, the legislative auditor  
197 general shall report to the Audit Subcommittee that the entity has not implemented the  
198 recommendation.

199   ~~[(14)]~~ (15) Before each annual general session, the legislative auditor general:  
200       (a) shall:  
201           ~~[(a)]~~ (i) prepare an annual report that:  
202               ~~[(i)]~~ (A) summarizes the audits, examinations, investigations, and reviews  
203               conducted by the office since the last annual report; and  
204               ~~[(ii)]~~ (B) evaluate and report the degree to which an entity that has been the subject  
205               of an audit has implemented the audit recommendations;  
206       ~~[(b)]~~ (ii) include in the report any items and recommendations that the legislative  
207       auditor general believes the Legislature should consider in the annual general  
208       session; and  
209       ~~[(c)]~~ (iii) deliver the report to the Legislature and to the appropriate committees of the  
210       Legislature~~[-]~~ ; and  
211       (b) may use information from an audit response plan or update of an audit response plan  
212       as described in Section 36-12-15.3 when preparing the annual report described in  
213       Subsection (15)(a)(i).  
214   ~~[(15)]~~ (16)(a) If the chief officer of an entity has actual knowledge or reasonable cause to  
215   believe that there is misappropriation of the entity's public funds or assets, or another  
216   entity officer has actual knowledge or reasonable cause to believe that the chief  
217   officer is misappropriating the entity's public funds or assets, the chief officer or,  
218   alternatively, the other entity officer, shall immediately notify, in writing:  
219       (i) the office;  
220       (ii) the attorney general, county attorney, or district attorney; and  
221       (iii)(A) for a state government organization, the chief executive officer;  
222               (B) for a political subdivision government organization, the legislative body or  
223               governing board; or  
224               (C) for a receiving organization, the governing board or chief executive officer  
225               unless the chief executive officer is believed to be misappropriating the funds  
226               or assets, in which case the next highest officer of the receiving organization.  
227   (b) As described in Subsection ~~[(15)]~~ (16)(a), the entity chief officer or, if applicable,  
228   another entity officer, is subject to the protections of Title 67, Chapter 21, Utah  
229   Protection of Public Employees Act.  
230   (c) If the Office of the Legislative Auditor General receives a notification under  
231   Subsection ~~[(15)]~~ (16)(a) or other information of misappropriation of public funds or  
232   assets of an entity, the office shall inform the Audit Subcommittee.

(d) The attorney general, county attorney, or district attorney shall notify, in writing, the Office of the Legislative Auditor General whether the attorney general, county attorney, or district attorney pursued criminal or civil sanctions in the matter.

~~[(16)] (17)~~[(a) An actor commits interference with a legislative audit if the actor uses force, violence, intimidation, or engages in any other unlawful act with a purpose to interfere with:]

~~[(i) a legislative audit action; or]~~

~~[(ii) the office's decisions relating to:]~~

~~[(A) the content of the office's report;]~~

~~[(B) the conclusions reached in the office's report; or]~~

~~[(C) the manner of disclosing the results and findings of the office.]~~

~~[(b)]~~ (a) As used in this Subsection (17), "legislative audit" means:

(i) an audit action; or

(ii) the office's decision relating to:

(A) the content of a report;

(B) the conclusions reached in a report; or

(C) the manner of disclosing the results and findings of the office.

(b) An actor commits interference with a legislative audit if the actor, with intent to hinder, delay, falsify, or prevent a legislative audit:

(i) prevents by force, intimidation, or deception any person from performing an act that responds to or assists with a legislative audit;

(ii) alters, destroys, conceals, or removes any material, information, or resources from a legislative audit;

(iii) makes, presents, or uses material, information, or resources known by the actor to be false;

(iv) conceals an item described in Subsection (9) or other information that is not confidential or privileged;

(v) provides false information; or

(vi) warns any person of an impending legislative audit.

(c)(i) A violation of Subsection ~~[(16)]~~ (17)(b)(i), (ii), or (iii) is a class [B] A misdemeanor.

(ii) A violation of Subsection (17)(b)(iv), (v), or (vi) is a class B misdemeanor.

~~[(17)]~~ (18)(a) The office may require any current employee, or any applicant for employment, to submit to a fingerprint-based local, regional, and criminal history

background check as an ongoing condition of employment.

(b) An employee or applicant for employment shall provide a completed fingerprint card to the office upon request.

(c) The office shall require that an individual required to submit to a background check under this Subsection [(17)] (18) also provide a signed waiver on a form provided by the office that meets the requirements of Subsection 53-10-108(4).

(d) For a noncriminal justice background search and registration in accordance with Subsection 53-10-108(13), the office shall submit to the Bureau of Criminal Identification:

(i) the employee's or applicant's personal identifying information and fingerprints for a criminal history search of applicable local, regional, and national databases; and

(ii) a request for all information received as a result of the local, regional, and nationwide background check.

[(18)] (19) Subject to prioritization of the Legislative Audit Subcommittee, the Office of the Legislative Auditor General shall conduct a feasibility study under Section 53G-3-301.1, 53G-3-301.3, or 53G-3-301.4.

Section 2. Section 36-12-15.3 is amended to read:

**36-12-15.3 . Response to audit -- Chief officer -- Entity reporting requirements -- Audit response plan -- Semi-annual update.**

(1) As used in this section:

(a) "Alternative action" means a process, practice, or procedure that an entity implements in response to an audit report that is different from the process, practice, or procedure described in a recommendation.

(b) "Audit report" means a written report that the office issues that contains the office's findings and recommendations with respect to an audit of an entity.

(c) "Audit response plan" means a written document that an entity issues that contains the entity's response to an audit report of the entity.

(d) "Audit Subcommittee" means the subcommittee created in Subsection 36-12-8(1)(c).

(e) "Chief officer" means the individual [who holds ultimate authority over] responsible for the day-to-day direction, management[-or governance] , and operation of an entity.

(f) "Entity" means:

(i) the same as that term is defined in Subsection 36-12-15(1); or

(ii) any other person that the office is authorized to audit under any other provision of law.

(g) "Legislative committee" means the committee to which the Audit Subcommittee refers an audit report under Subsection 36-12-8(2)(d)(ii)(C).

(h) "Office" means the Office of the Legislative Auditor General.

(i) "Recommendation" means a process, practice, or procedure described in an audit report that the office proposes an entity implement.

(j) "Reply" means a written document that the office issues that contains the office's response to an entity's audit response plan.

(2)(a) In addition to any other information that the office is required to include or attach to an audit report, the office shall, for each audit report the office issues:

~~[(a)]~~ (i) subject to Subsection (2)(b), include in the audit report:

~~[(i)]~~ (A) the identity of the chief officer; and

~~[(ii)]~~ (B) a notice to the chief officer that the chief officer must comply with the reporting requirements described in this section; and

~~[(b)]~~ (ii) attach to the audit report:

~~[(i)]~~ (A) the audit response plan of the entity that is the subject of the audit report; and

~~[(ii)]~~ (B) at the discretion of the legislative auditor general, a reply to the entity's audit response plan.

(b) To comply with the reporting requirements of this section, the legislative auditor general may:

(i) identify an individual other than the chief officer; or

(ii) if the entity is an entity under the direct supervision and control of the governor or the lieutenant governor, identify with the governor or lieutenant governor or their designee, an individual other than the chief officer to comply with the reporting requirements of this section.

(3) The chief officer of an entity that is the subject of an audit report shall:

(a) prepare an audit response plan that:

(i) is in writing;

(ii) responds to the findings in the audit report; and

(iii) subject to Subsection (4), for each recommendation in the audit report:

(A) describes how the entity will implement the recommendation;

(B) identifies the individual employed by or otherwise affiliated with the entity who is responsible for implementing the recommendation;

(C) establishes a timetable that identifies benchmarks for the entity to implement

- 335 the recommendation; and
- 336 (D) specifies an anticipated deadline by which the entity will fully implement the
- 337 recommendation; and
- 338 (b) sign and submit the audit response plan to the office before the office submits the
- 339 audit report to the Audit Subcommittee under Subsection 36-12-15(6)(b).
- 340 (4) If the chief officer described in Subsection (3) objects to implementing a
- 341 recommendation in an audit report, the chief officer shall:
- 342 (a) prepare an audit response plan in accordance with Subsections (3)(a)(i) and (ii) that:
- 343 (i) explains the basis for the objection; and
- 344 (ii)(A) identifies an alternative action that the entity will implement; or
- 345 (B) specifies that the entity will not implement the recommendation or an
- 346 alternative action; and
- 347 (b) comply with submission requirements described in Subsection (3)(b).
- 348 (5) A chief officer implementing an alternative action under Subsection (4)(a)(ii)(A) shall,
- 349 as it relates to the alternative action, include in the audit response plan the information
- 350 described in Subsection (3)(a)(iii).
- 351 (6) Subject to Subsection [(8)] (9), if the chief officer of an entity that is the subject of an
- 352 audit report implements a recommendation under Subsection (3)(a)(iii), or an alternative
- 353 action under Subsections (4)(a)(ii)(A) and (5), the chief officer shall, no later than 180
- 354 days after the day on which the Audit Subcommittee refers the audit report to a
- 355 legislative committee:
- 356 (a) prepare an update to the entity's audit response plan that:
- 357 (i) is in writing; and
- 358 (ii) describes the entity's progress towards fully implementing:
- 359 (A) each recommendation addressed in the entity's audit response plan under
- 360 Subsection (3)(a)(iii); or
- 361 (B) each alternative action addressed in the entity's audit response plan under
- 362 Subsections (4)(a)(ii)(A) and (5); and
- 363 (b) submit the update to the legislative committee and the legislative auditor general.
- 364 (7) Subject to Subsection [(8)] (9), after the chief officer described in Subsection (6)
- 365 complies with the submission requirements described in Subsection (6)(b), the chief
- 366 officer shall:
- 367 (a) continue to update the audit response plan in accordance with Subsection (6)(a); and
- 368 (b) submit the update to the legislative committee and the legislative auditor general at

least semi-annually.

(8) Upon receiving an audit response plan update under Subsection (6) or (7), the legislative auditor general may inform the chief officer of the following:

(a)(i) whether the legislative auditor general agrees or disagrees with the implementation status of a recommendation; and

(ii) if the legislative auditor general disagrees with the implementation, the basis for the disagreement and an opportunity for the chief officer to provide additional information; and

(b) if the chief officer no longer needs to provide an update on the status of a recommendation.

[(8)] (9) A chief officer's obligation to update an audit response plan under this section

terminates when the legislative auditor general reports to the Audit Subcommittee that the entity which is the subject of the audit report has fully implemented:

(a) each recommendation addressed in the entity's audit response plan under Subsection (3)(a)(iii); or

(b) each alternative action addressed in the entity's audit response plan under Subsections (4)(a)(ii)(A) and (5).

Section 3. Section 53F-2-526 is amended to read:

**53F-2-526 . Excellence in Education and Leadership Supplement.**

(1) As used in this section:

(a) "Center" means the Center for the School of the Future at Utah State University established in Section 53B-18-801.

(b) "Eligible teacher" means a teacher who is a top-performing teacher that the center determines using an LEA's assessment methods, including:

(i) student growth or achievement measures;

(ii) professional evaluations;

(iii) parent surveys; and

(iv) other data-driven criteria the LEA establishes and the center verifies for validity.

(c) "Eligible teacher" includes an individual whom an LEA participating in the program employs and who holds:

(i) a license the state board issues; and

(ii) a position that includes a current classroom teaching assignment.

(d) "High poverty school" means the same as the term is defined in Section 53F-2-513.

(e) "LEA" means:

- (i) a school district;
- (ii) charter school; and
- (iii) a regional education service agency.

(f) "Program" means the Excellence in Education and Leadership Supplement created in Subsection (2).

(g) "Tier performance level" means the following levels of performance for a teacher in comparison to all teachers the center determines in accordance with Subsection (7):

- (i) the top 5% of teachers;
- (ii) the next 6%-10% of teachers; and
- (iii) the next 11%-25% of teachers.

(h) "Top-performing" means the top 25% of teachers in comparison to all teachers the center determines using the methods described in Subsection (1)(b).

(2) Beginning July 1, 2024, there is created a five-year pilot program known as the Excellence in Education and Leadership Supplement to provide a salary supplement to an eligible teacher in recognition for outstanding instructional talent.

(3)(a) No later than December 31, 2024, an LEA shall declare the LEA's intent to participate in the program to the center.

(b) If an LEA declares an intent to participate in the program, the LEA shall:

- (i) develop a process for a school principal or the principal's designee to assess a teacher's performance consistent with this section to determine if a teacher is an eligible teacher, including the corresponding tier performance level; and
- (ii) create an appeals process for an employee who is not nominated to be an eligible teacher.

(4) No later than April 1, 2025, an LEA shall:

- (a) attend a training that the center creates regarding the guidelines for developing a process described in Subsection (3); and
- (b) develop and submit for approval the LEA's process described in Subsection (3) to the center.

(5)(a) The center shall review the LEA's process described in Subsection (3) and approve the process or request that the LEA make changes to the submitted process.

(b) If the center requests changes to the LEA's submitted process, the LEA shall work with the center to make necessary changes to receive final approval from the center.

(c) No later than June 30, 2025, the center shall provide final approval or denial of an LEA's process.

- 437 (6) Before the start of the 2025-2026 school year, an LEA with an approved process as  
438 described in Subsection (5) shall:
- 439 (a) ensure each school principal or the principal's designee attends a training that the  
440 center creates regarding:
- 441 (i) how to effectively use the LEA's approved process to select and submit to the  
442 center nominations for eligible teachers, including the corresponding tier  
443 performance level; and
- 444 (ii) how to protect student and educator data privacy when submitting nominations  
445 and applications, as described in Subsection (9)(b)(ii)[-] ;
- 446 (b) provide information to teachers within the LEA regarding the program and how the  
447 school's principal or principal's designee will use the approved LEA process to make  
448 nominations of eligible teachers;
- 449 (c) ensure each school principal or the principal's designee uses the LEA's approved  
450 process to evaluate and select which teachers within the school to nominate as  
451 eligible teachers, including the corresponding tier performance level; and
- 452 (d) as provided in Subsection (9), submit to the center a list of the nominated eligible  
453 teachers for the center to consider.
- 454 (7) In assessing if a nominated teacher is an eligible teacher, the center shall create an  
455 assessment process that:
- 456 (a) uses the methods described in Subsection (1)(b);
- 457 (b) calibrates the submissions an LEA submits to determine, for all nominated teachers  
458 statewide, which teachers are eligible teachers, including the corresponding tier  
459 performance level;
- 460 (c) may use additional criteria as determined by the center in consultation with  
461 participating LEAs; and
- 462 (d) establishes a scoring rubric including the scores required for a designation in each  
463 tier performance level.
- 464 (8)(a) The center shall collaborate with LEAs to create:
- 465 (i) selection and submission guidelines for:
- 466 (A) the approval of the LEA's process as described in Subsection (5); and
- 467 (B) the list of nominated eligible teachers described in Subsection (6);
- 468 (ii) methods to determine student growth and achievement measures for subject areas  
469 that do not have standardized assessment data;
- 470 (iii) the weightings for each element of the assessment process described in

- 471 Subsection (7); and
- 472 (iv) the trainings described in this section.
- 473 (b) The center may provide program related technical assistance to an LEA.
- 474 (9)(a) An LEA shall:
- 475 (i) apply to the center on behalf of the nominated eligible teachers within the LEA
- 476 through a process and format that the center determines; and
- 477 (ii) ensure a school principal or the principal's designee reevaluates an eligible
- 478 teacher's designation under this section every three years.
- 479 (b) The center shall:
- 480 (i) create an application process for an LEA to submit the list of nominated eligible
- 481 teachers described in Subsection (9)(a);
- 482 (ii) coordinate with the state board in the creation of the application process described
- 483 in Subsection (9)(b)(i) to ensure that any sharing of student and educator data
- 484 during the application process:
- 485 (A) complies with the Family Educational Rights and Privacy Act, 34 C.F.R. Part
- 486 99;
- 487 (B) complies with Title 53E, Chapter 9, Student Privacy and Data Protection; and
- 488 (C) uses disclosure avoidance techniques, including aggregating and otherwise
- 489 de-identifying data;
- 490 (iii) no later than October 1, 2026, determine if a nominated teacher is an eligible
- 491 teacher through the process described in Subsection (7);
- 492 (iv) verify:
- 493 (A) the validity of the LEA's process and assessment of an eligible teacher as
- 494 described in Subsections (4) and (5); and
- 495 (B) the nominations described in Subsection (7) with the LEA and school
- 496 administrators;
- 497 (v) certify a list of eligible teachers, including the total amount of funding the LEA
- 498 receives for the LEA's eligible teachers; and
- 499 (vi) provide the list described in Subsection (9)(b)(iv) to the state board.
- 500 (10)(a) Subject to legislative appropriations, the state board shall:
- 501 (i) disburse funding to an LEA in the amount the center verifies that an LEA qualifies
- 502 to receive for salary supplements under this section; and
- 503 (ii)(A) except as provided in Subsection (10)(a)(ii)(B), allocate 1% of the funds
- 504 appropriated under this section to the center; and

- 505 (B) provide no more than \$500,000 to the center each fiscal year from the funds  
506 described in Subsection (10)(a)(ii)(A).
- 507 (b) The annual salary supplement for an eligible teacher is:
- 508 (i) \$10,000 for a teacher in the top 5% of teachers;
- 509 (ii) \$5,000 for a teacher in the next 6%-10% of teachers; and
- 510 (iii) \$2,000 for a teacher in the next 11%-25% of teachers.
- 511 (c) If the eligible teacher is employed at a high poverty school, the eligible teacher shall  
512 receive an additional salary supplement that is equal in amount to the eligible  
513 teacher's salary supplement described in Subsection (10)(b).
- 514 (11)(a) An LEA shall:
- 515 (i) use the program funds to provide a salary supplement equal to the amount  
516 specified in Subsection (10) for each eligible teacher in each tier performance  
517 level; and
- 518 (ii) provide the salary supplement in an eligible teacher's regularly occurring  
519 compensation in equal amounts through the contracted school years related to the  
520 salary supplement award.
- 521 (b) An LEA:
- 522 (i) may use up to 4% of the money appropriated to the LEA for salary supplements to  
523 cover administrative costs associated with implementing the program;
- 524 (ii) may use money appropriated to the LEA for the salary supplement for  
525 employer-paid benefits; and
- 526 (iii) may not include a salary supplement received under this section:
- 527 (A) in a retirement calculation; or
- 528 (B) as part of retirement contributions.
- 529 (c) The salary supplement is not part of an eligible teacher's base pay, and is subject to  
530 the eligible teacher's designation as an eligible teacher.
- 531 (12) Notwithstanding the provisions of this section, if the appropriation for the program is  
532 insufficient to cover the costs associated with salary supplements, an LEA may  
533 distribute the funds to each eligible teacher of the same tier of performance level on a  
534 pro rata basis.
- 535 (13) The center and the state board shall collaborate regarding data sharing and other  
536 relevant interactions to facilitate the successful administration of the program.
- 537 (14)(a) An eligible teacher that receives a salary supplement under the program has no  
538 vested property right in the salary supplement or the designation as an eligible

539 teacher.

540 (b) An eligible teacher's salary supplement and designation under this section are void if  
541 the school principal or principal's designee, LEA, or the center made or certified the  
542 designation improperly.

543 (15)(a) Subject to prioritization of the Audit Subcommittee, unless the state board  
544 contracts a private auditor in accordance with Subsection (15)(b), the Office of the  
545 Legislative Auditor General established under Section 36-12-15 shall, in any fiscal  
546 year:

547 (i) conduct an audit of the program including:

548 (A) an evaluation of the implementation of the program; and

549 (B) the efficacy of the program, including program outcomes; and

550 (ii) prepare and submit a written report for an audit described in this section in  
551 accordance with Subsection 36-12-15[(4)(b)(ii).] (6)(b).

552 (b) Subject to legislative appropriations, the state board may contract with an external  
553 auditor to perform the audit described in this Subsection (15).

554 (16)(a) The center shall report to the Education Interim Committee no later than the  
555 2024 October meeting the following:

556 (i) the methodology and process the center develops to achieve the requirements of  
557 Subsection (7);

558 (ii) relevant data and updates resulting from the collaborations described in  
559 Subsection (8);

560 (iii) any recommendations for future legislation; and

561 (iv) data regarding salary supplement programs, including:

562 (A) different approaches used to reward teacher performance, including different  
563 evaluation methods;

564 (B) research outlining the effectiveness and impact of different salary supplement  
565 amounts on teacher retention; and

566 (C) other considerations for impactful salary supplement programs in relation to  
567 teacher retention.

568 (b) Beginning November 1, 2026, the center shall provide an annual report to the  
569 Education Interim Committee regarding:

570 (i) the statewide metrics used in accordance with Subsection (7);

571 (ii) de-identified and aggregated data showing the number of:

572 (A) salary supplements per school, including total number of eligible teachers in

- 573 each school;
- 574 (B) eligible teachers in high poverty schools;
- 575 (C) eligible teachers in each tier performance level;
- 576 (D) eligible teachers in subject areas that do not have standardized assessments;
- 577 and
- 578 (E) salary supplement denials per school, including the reasons for a denial;
- 579 (iii) proportion of eligible teachers in:
- 580 (A) school districts; and
- 581 (B) charter schools; and
- 582 (iv) teacher retention data for a school where an eligible teacher is employed.
- 583 Section 4. Section **59-1-403** is amended to read:
- 584 **59-1-403 . Confidentiality -- Exceptions -- Penalty -- Application to property tax.**
- 585 (1) As used in this section:
- 586 (a) "Distributed tax, fee, or charge" means a tax, fee, or charge:
- 587 (i) the commission administers under:
- 588 (A) this title, other than a tax under Chapter 12, Part 2, Local Sales and Use Tax
- 589 Act;
- 590 (B) Title 10, Chapter 1, Part 3, Municipal Energy Sales and Use Tax Act;
- 591 (C) Title 10, Chapter 1, Part 4, Municipal Telecommunications License Tax Act;
- 592 (D) Section 19-6-805;
- 593 (E) Section 63H-1-205; or
- 594 (F) Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service
- 595 Charges; and
- 596 (ii) with respect to which the commission distributes the revenue collected from the
- 597 tax, fee, or charge to a qualifying jurisdiction.
- 598 (b) "Qualifying jurisdiction" means:
- 599 (i) a county, city, or town;
- 600 (ii) the military installation development authority created in Section 63H-1-201; or
- 601 (iii) the Utah Inland Port Authority created in Section 11-58-201.
- 602 (2)(a) Any of the following may not divulge or make known in any manner any
- 603 information gained by that person from any return filed with the commission:
- 604 (i) a tax commissioner;
- 605 (ii) an agent, clerk, or other officer or employee of the commission; or
- 606 (iii) a representative, agent, clerk, or other officer or employee of any county, city, or

- 607 town.
- 608 (b) An official charged with the custody of a return filed with the commission is not  
609 required to produce the return or evidence of anything contained in the return in any  
610 action or proceeding in any court, except:
- 611 (i) in accordance with judicial order;
- 612 (ii) on behalf of the commission in any action or proceeding under:
- 613 (A) this title; or
- 614 (B) other law under which persons are required to file returns with the  
615 commission;
- 616 (iii) on behalf of the commission in any action or proceeding to which the  
617 commission is a party; or
- 618 (iv) on behalf of any party to any action or proceeding under this title if the report or  
619 facts shown by the return are directly involved in the action or proceeding.
- 620 (c) Notwithstanding Subsection (2)(b), a court may require the production of, and may  
621 admit in evidence, any portion of a return or of the facts shown by the return, as are  
622 specifically pertinent to the action or proceeding.
- 623 (d) Notwithstanding any other provision of state law, a person described in Subsection  
624 (2)(a) may not divulge or make known in any manner any information gained by that  
625 person from any return filed with the commission to the extent that the disclosure is  
626 prohibited under federal law.
- 627 (3) This section does not prohibit:
- 628 (a) a person or that person's duly authorized representative from receiving a copy of any  
629 return or report filed in connection with that person's own tax;
- 630 (b) the publication of statistics as long as the statistics are classified to prevent the  
631 identification of particular reports or returns; and
- 632 (c) the inspection by the attorney general or other legal representative of the state of the  
633 report or return of any taxpayer:
- 634 (i) who brings action to set aside or review a tax based on the report or return;
- 635 (ii) against whom an action or proceeding is contemplated or has been instituted  
636 under this title; or
- 637 (iii) against whom the state has an unsatisfied money judgment.
- 638 (4)(a) Notwithstanding Subsection (2) and for purposes of administration, the  
639 commission may by rule, made in accordance with Title 63G, Chapter 3, Utah  
640 Administrative Rulemaking Act, provide for a reciprocal exchange of information

641 with:

642 (i) the United States Internal Revenue Service; or

643 (ii) the revenue service of any other state.

644 (b) Notwithstanding Subsection (2) and for all taxes except individual income tax and  
645 corporate franchise tax, the commission may by rule, made in accordance with Title  
646 63G, Chapter 3, Utah Administrative Rulemaking Act, share information gathered  
647 from returns and other written statements with the federal government, any other  
648 state, any of the political subdivisions of another state, or any political subdivision of  
649 this state, except as limited by Sections 59-12-209 and 59-12-210, if the political  
650 subdivision, other state, or the federal government grant substantially similar  
651 privileges to this state.

652 (c) Notwithstanding Subsection (2) and for all taxes except individual income tax and  
653 corporate franchise tax, the commission may by rule, in accordance with Title 63G,  
654 Chapter 3, Utah Administrative Rulemaking Act, provide for the issuance of  
655 information concerning the identity and other information of taxpayers who have  
656 failed to file tax returns or to pay any tax due.

657 (d) Notwithstanding Subsection (2), the commission shall provide to the director of the  
658 Division of Environmental Response and Remediation, as defined in Section  
659 19-6-402, as requested by the director of the Division of Environmental Response  
660 and Remediation, any records, returns, or other information filed with the  
661 commission under Chapter 13, Motor and Special Fuel Tax Act, or Section  
662 19-6-410.5 regarding the environmental assurance program participation fee.

663 (e) Notwithstanding Subsection (2), at the request of any person the commission shall  
664 provide that person sales and purchase volume data reported to the commission on a  
665 report, return, or other information filed with the commission under:

666 (i) Chapter 13, Part 2, Motor Fuel; or

667 (ii) Chapter 13, Part 4, Aviation Fuel.

668 (f) Notwithstanding Subsection (2), upon request from a tobacco product manufacturer,  
669 as defined in Section 59-22-202, the commission shall report to the manufacturer:

670 (i) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
671 manufacturer and reported to the commission for the previous calendar year under  
672 Section 59-14-407; and

673 (ii) the quantity of cigarettes, as defined in Section 59-22-202, produced by the  
674 manufacturer for which a tax refund was granted during the previous calendar

- 675 year under Section 59-14-401 and reported to the commission under Subsection  
676 59-14-401(1)(a)(v).
- 677 (g) Notwithstanding Subsection (2), the commission shall notify manufacturers,  
678 distributors, wholesalers, and retail dealers of a tobacco product manufacturer that is  
679 prohibited from selling cigarettes to consumers within the state under Subsection  
680 59-14-210(2).
- 681 (h) Notwithstanding Subsection (2), the commission may:
- 682 (i) provide to the Division of Consumer Protection within the Department of  
683 Commerce and the attorney general data:
- 684 (A) reported to the commission under Section 59-14-212; or  
685 (B) related to a violation under Section 59-14-211; and
- 686 (ii) upon request, provide to any person data reported to the commission under  
687 Subsections 59-14-212(1)(a) through (c) and Subsection 59-14-212(1)(g).
- 688 (i) Notwithstanding Subsection (2), the commission shall, at the request of a committee  
689 of the Legislature, the Office of the Legislative Fiscal Analyst, or the Governor's  
690 Office of Planning and Budget, provide to the committee or office the total amount of  
691 revenues collected by the commission under Chapter 24, Radioactive Waste Facility  
692 Tax Act, for the time period specified by the committee or office.
- 693 (j) Notwithstanding Subsection (2), the commission shall make the directory required by  
694 Section 59-14-603 available for public inspection.
- 695 (k) Notwithstanding Subsection (2), the commission may share information with federal,  
696 state, or local agencies as provided in Subsection 59-14-606(3).
- 697 (l)(i) Notwithstanding Subsection (2), the commission shall provide the Office of  
698 Recovery Services within the Department of Health and Human Services any  
699 relevant information obtained from a return filed under Chapter 10, Individual  
700 Income Tax Act, regarding a taxpayer who has become obligated to the Office of  
701 Recovery Services.
- 702 (ii) The information described in Subsection (4)(l)(i) may be provided by the Office  
703 of Recovery Services to any other state's child support collection agency involved  
704 in enforcing that support obligation.
- 705 (m)(i) Notwithstanding Subsection (2), upon request from the state court  
706 administrator, the commission shall provide to the state court administrator, the  
707 name, address, telephone number, county of residence, and social security number  
708 on resident returns filed under Chapter 10, Individual Income Tax Act.

(ii) The state court administrator may use the information described in Subsection (4)(m)(i) only as a source list for the master jury list described in Section 78B-1-106.

(n)(i) As used in this Subsection (4)(n):

(A) "GOEO" means the Governor's Office of Economic Opportunity created in Section 63N-1a-301.

(B) "Income tax information" means information gained by the commission that is required to be attached to or included in a return filed with the commission under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

(C) "Other tax information" means information gained by the commission that is required to be attached to or included in a return filed with the commission except for a return filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

(D) "Tax information" means income tax information or other tax information.

(ii)(A) Notwithstanding Subsection (2) and except as provided in Subsection (4)(n)(ii)(B) or (C), the commission shall at the request of GOEO provide to GOEO all income tax information.

(B) For purposes of a request for income tax information made under Subsection (4)(n)(ii)(A), GOEO may not request and the commission may not provide to GOEO a person's address, name, social security number, or taxpayer identification number.

(C) In providing income tax information to GOEO, the commission shall in all instances protect the privacy of a person as required by Subsection (4)(n)(ii)(B).

(iii)(A) Notwithstanding Subsection (2) and except as provided in Subsection (4)(n)(iii)(B), the commission shall at the request of GOEO provide to GOEO other tax information.

(B) Before providing other tax information to GOEO, the commission shall redact or remove any name, address, social security number, or taxpayer identification number.

(iv) GOEO may provide tax information received from the commission in accordance with this Subsection (4)(n) only:

(A) as a fiscal estimate, fiscal note information, or statistical information; and

(B) if the tax information is classified to prevent the identification of a particular

- 743 return.
- 744 (v)(A) A person may not request tax information from GOEO under Title 63G,  
745 Chapter 2, Government Records Access and Management Act, or this section,  
746 if GOEO received the tax information from the commission in accordance with  
747 this Subsection (4)(n).
- 748 (B) GOEO may not provide to a person that requests tax information in  
749 accordance with Subsection (4)(n)(v)(A) any tax information other than the tax  
750 information GOEO provides in accordance with Subsection (4)(n)(iv).
- 751 (o) Notwithstanding Subsection (2), the commission may provide to the governing board  
752 of the agreement or a taxing official of another state, the District of Columbia, the  
753 United States, or a territory of the United States:
- 754 (i) the following relating to an agreement sales and use tax:
- 755 (A) information contained in a return filed with the commission;  
756 (B) information contained in a report filed with the commission;  
757 (C) a schedule related to Subsection (4)(o)(i)(A) or (B); or  
758 (D) a document filed with the commission; or
- 759 (ii) a report of an audit or investigation made with respect to an agreement sales and  
760 use tax.
- 761 (p) Notwithstanding Subsection (2), the commission may provide information  
762 concerning a taxpayer's state income tax return or state income tax withholding  
763 information to the Driver License Division if the Driver License Division:  
764 (i) requests the information; and  
765 (ii) provides the commission with a signed release form from the taxpayer allowing  
766 the Driver License Division access to the information.
- 767 (q) Notwithstanding Subsection (2), the commission shall provide to the Utah  
768 Communications Authority, or a division of the Utah Communications Authority, the  
769 information requested by the authority under Sections 63H-7a-302, 63H-7a-402, and  
770 63H-7a-502.
- 771 (r) Notwithstanding Subsection (2), the commission shall provide to the Utah  
772 Educational Savings Plan information related to a resident or nonresident individual's  
773 contribution to a Utah Educational Savings Plan account as designated on the  
774 resident or nonresident's individual income tax return as provided under Section  
775 59-10-1313.
- 776 (s) Notwithstanding Subsection (2), for the purpose of verifying eligibility under

Sections 26B-3-106 and 26B-3-903, the commission shall provide an eligibility worker with the Department of Health and Human Services or its designee with the adjusted gross income of an individual if:

- (i) an eligibility worker with the Department of Health and Human Services or its designee requests the information from the commission; and
- (ii) the eligibility worker has complied with the identity verification and consent provisions of Sections 26B-3-106 and 26B-3-903.

(t) Notwithstanding Subsection (2), the commission may provide to a county, as determined by the commission, information declared on an individual income tax return in accordance with Section 59-10-103.1 that relates to eligibility to claim a residential exemption authorized under Section 59-2-103.

(u) Notwithstanding Subsection (2), the commission shall provide a report regarding any access line provider that is over 90 days delinquent in payment to the commission of amounts the access line provider owes under Title 69, Chapter 2, Part 4, Prepaid Wireless Telecommunications Service Charges, to the board of the Utah Communications Authority created in Section 63H-7a-201.

(v) Notwithstanding Subsection (2), the commission shall provide the Department of Environmental Quality a report on the amount of tax paid by a radioactive waste facility for the previous calendar year under Section 59-24-103.5.

(w) Notwithstanding Subsection (2), the commission may, upon request, provide to the Department of Workforce Services any information received under Chapter 10, Part 4, Withholding of Tax, that is relevant to the duties of the Department of Workforce Services.

(x) Notwithstanding Subsection (2), the commission may provide the Public Service Commission or the Division of Public Utilities information related to a seller that collects and remits to the commission a charge described in Subsection 69-2-405(2), including the seller's identity and the number of charges described in Subsection 69-2-405(2) that the seller collects.

(y)(i) Notwithstanding Subsection (2), the commission shall provide to each qualifying jurisdiction the collection data necessary to verify the revenue collected by the commission for a distributed tax, fee, or charge collected within the qualifying jurisdiction.

(ii) In addition to the information provided under Subsection (4)(y)(i), the commission shall provide a qualifying jurisdiction with copies of returns and other

information relating to a distributed tax, fee, or charge collected within the qualifying jurisdiction.

(iii)(A) To obtain the information described in Subsection (4)(y)(ii), the chief executive officer or the chief executive officer's designee of the qualifying jurisdiction shall submit a written request to the commission that states the specific information sought and how the qualifying jurisdiction intends to use the information.

(B) The information described in Subsection (4)(y)(ii) is available only in official matters of the qualifying jurisdiction.

(iv) Information that a qualifying jurisdiction receives in response to a request under this subsection is:

(A) classified as a private record under Title 63G, Chapter 2, Government Records Access and Management Act; and

(B) subject to the confidentiality requirements of this section.

(z) Notwithstanding Subsection (2), the commission shall provide the Alcoholic Beverage Services Commission, upon request, with taxpayer status information related to state tax obligations necessary to comply with the requirements described in Section 32B-1-203.

(aa) Notwithstanding Subsection (2), the commission shall inform the Department of Workforce Services, as soon as practicable, whether an individual claimed and is entitled to claim a federal earned income tax credit for the year requested by the Department of Workforce Services if:

(i) the Department of Workforce Services requests this information; and

(ii) the commission has received the information release described in Section 35A-9-604.

(bb)(i) As used in this Subsection (4)(bb), "unclaimed property administrator" means the administrator or the administrator's agent, as those terms are defined in Section 67-4a-102.

(ii)(A) Notwithstanding Subsection (2), upon request from the unclaimed property administrator and to the extent allowed under federal law, the commission shall provide the unclaimed property administrator the name, address, telephone number, county of residence, and social security number or federal employer identification number on any return filed under Chapter 7, Corporate Franchise and Income Taxes, or Chapter 10, Individual Income Tax Act.

- 845 (B) The unclaimed property administrator may use the information described in  
846 Subsection (4)(bb)(ii)(A) only for the purpose of returning unclaimed property  
847 to the property's owner in accordance with Title 67, Chapter 4a, Revised  
848 Uniform Unclaimed Property Act.
- 849 (iii) The unclaimed property administrator is subject to the confidentiality provisions  
850 of this section with respect to any information the unclaimed property  
851 administrator receives under this Subsection (4)(bb).
- 852 (cc) Notwithstanding Subsection (2), the commission may, upon request, disclose a  
853 taxpayer's state individual income tax information to a program manager of the Utah  
854 Fits All Scholarship Program under Section 53F-6-402 if:
- 855 (i) the taxpayer consents in writing to the disclosure;
- 856 (ii) the taxpayer's written consent includes the taxpayer's name, social security  
857 number, and any other information the commission requests that is necessary to  
858 verify the identity of the taxpayer; and
- 859 (iii) the program manager provides the taxpayer's written consent to the commission.
- 860 (dd) Notwithstanding Subsection (2), the commission may provide to the Division of  
861 Finance within the Department of Government Operations any information necessary  
862 to facilitate a payment from the commission to a taxpayer, including:
- 863 (i) the name of the taxpayer entitled to the payment or any other person legally  
864 authorized to receive the payment;
- 865 (ii) the taxpayer identification number of the taxpayer entitled to the payment;
- 866 (iii) the payment identification number and amount of the payment;
- 867 (iv) the tax year to which the payment applies and date on which the payment is due;
- 868 (v) a mailing address to which the payment may be directed; and
- 869 (vi) information regarding an account at a depository institution to which the  
870 payment may be directed, including the name of the depository institution, the  
871 type of account, the account number, and the routing number for the account.
- 872 (ee) Notwithstanding Subsection (2), the commission shall provide the total amount of  
873 revenues collected by the commission under Subsection 59-5-202(5):
- 874 (i) at the request of a committee of the Legislature, the Office of the Legislative  
875 Fiscal Analyst, or the Governor's Office of Planning and Budget, to the committee  
876 or office for the time period specified by the committee or office; and
- 877 (ii) to the Division of Finance for purposes of the Division of Finance administering  
878 Subsection 59-5-202(5).

(ff) Notwithstanding Subsection (2), the commission may provide the Department of Agriculture and Food with information from a return filed in accordance with Chapter 31, Cannabinoid Licensing and Tax Act.

(5)(a) Each report and return shall be preserved for at least three years.

(b) After the three-year period provided in Subsection (5)(a) the commission may destroy a report or return.

(6)(a) Any individual who violates this section is guilty of a class A misdemeanor.

(b) If the individual described in Subsection (6)(a) is an officer or employee of the state, the individual shall be dismissed from office and be disqualified from holding public office in this state for a period of five years thereafter.

(c) Notwithstanding Subsection (6)(a) or (b), GOEO, when requesting information in accordance with Subsection (4)(n)(iii), or an individual who requests information in accordance with Subsection (4)(n)(v):

(i) is not guilty of a class A misdemeanor; and

(ii) is not subject to:

(A) dismissal from office in accordance with Subsection (6)(b); or

(B) disqualification from holding public office in accordance with Subsection (6)(b).

(d) Notwithstanding Subsection (6)(a) or (b), for a disclosure of information to the Office of the Legislative Auditor General in accordance with Title 36, Chapter 12, Legislative Organization, an individual described in Subsection (2):

(i) is not guilty of a class A misdemeanor; and

(ii) is not subject to:

(A) dismissal from office in accordance with Subsection (6)(b); or

(B) disqualification from holding public office in accordance with Subsection (6)(b).

(7) Except as provided in Section 59-1-404, this part does not apply to the property tax.

Section 5. **Effective Date.**

This bill takes effect on May 7, 2025.