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[<< Previous Section \(36-12-12\)](#)Download Options [PDF](#) | [RTF](#)
| [XML](#)[Next Section \(36-12-15\) >>](#)[Index](#) **Utah Code****Title 36** **Legislature****Chapter** **Legislative Organization**
12**Section Office of the Legislative Fiscal Analyst established -- Powers, 13 functions, and duties -- Qualifications. (*Effective 5/8/2018*)**

Effective 5/8/2018**36-12-13. Office of the Legislative Fiscal Analyst established -- Powers, functions, and duties -- Qualifications.**

- (1) There is established an **Office of the Legislative Fiscal Analyst** as a permanent staff office for the Legislature.
- (2) The powers, functions, and duties of the Office of the Legislative Fiscal Analyst under the supervision of the fiscal analyst are:
 - (a) (i) to estimate general revenue collections, including comparisons of:
 - (A) current estimates for each major tax type to long-term trends for that tax type;
 - (B) current estimates for federal fund receipts to long-term federal fund trends; and
 - (C) current estimates for tax collections and federal fund receipts to long-term trends deflated for the inflationary effects of debt monetization; and
 - (ii) to report the analysis required under Subsection [\(2\)\(a\)\(i\)](#) to the Legislature's Executive Appropriations Committee before each annual general session of the Legislature;
 - (b) to analyze in detail the state budget before the convening of each legislative session and make recommendations to the Legislature on each

item or program appearing in the budget, including:

- (i) funding for and performance of programs, acquisitions, and services currently undertaken by state government to determine whether each department, agency, institution, or program should:
 - (A) continue at its current level of expenditure;
 - (B) continue at a different level of expenditure; or
 - (C) be terminated; and
 - (ii) increases or decreases to spending authority and other resource allocations for the current and future fiscal years;
- (c) to prepare **on all proposed bills** fiscal estimates that reflect:
- (i) potential state government **revenue impacts**;
 - (ii) anticipated state government **expenditure changes**;
 - (iii) **anticipated expenditure changes for county, municipal, local district, or special service district governments; and**
 - (iv) **anticipated direct expenditure by Utah residents and businesses, including the unit cost, number of units, and total cost to all impacted residents and businesses;**
- (d) **to indicate whether each proposed bill will impact the regulatory burden for Utah residents or businesses,** and if so:
- (i) whether the impact increases or decreases the regulatory burden; and
 - (ii) whether the change in burden is high, medium, or low;
- (e) beginning in 2017 and repeating every three years after 2017, to prepare the following cycle of analyses of long-term fiscal sustainability:
- (i) in year one, the joint revenue volatility report required under Section [63J-1-205](#);
 - (ii) in year two, a long-term budget for programs appropriated from major funds and tax types; and
 - (iii) in year three, a budget stress test comparing estimated future revenue to and expenditure from major funds and tax types under various potential economic conditions;
- (f) to report instances in which the administration may be failing to carry out the expressed intent of the Legislature;
- (g) to propose and analyze statutory changes for more effective operational economies or more effective administration;
- (h) to prepare, before each annual general session of the Legislature, a summary showing the current status of the following as compared to the past nine fiscal years:
- (i) debt;
 - (ii) long-term liabilities;
 - (iii) contingent liabilities;

- (iv) General Fund borrowing;
 - (v) reserves;
 - (vi) fund and nonlapsing balances; and
 - (vii) cash funded capital investments;
- (i) to make recommendations for addressing the items described in Subsection (2)(h) in the upcoming annual general session of the Legislature;
 - (j) to prepare, after each session of the Legislature, a summary showing the effect of the final legislative program on the financial condition of the state;
 - (k) to conduct organizational and management improvement studies;
 - (l) to prepare and deliver upon request of any interim committee or the Legislative Management Committee, reports on the finances of the state and on anticipated or proposed requests for appropriations;
 - (m) to recommend areas for research studies by the executive department or the interim committees;
 - (n) to appoint and develop a professional staff within budget limitations;
 - (o) to prepare and submit the annual budget request for the office;
 - (p) to develop a taxpayer receipt:
 - (i) available to taxpayers through a website; and
 - (ii) that allows a taxpayer to view on the website an estimate of how the taxpayer's tax dollars are expended for government purposes; and
 - (q) to publish or provide other information on taxation and government expenditures that may be accessed by the public.
- (3) The legislative fiscal analyst shall have a master's degree in public administration, political science, economics, accounting, or the equivalent in academic or practical experience.
- (4) In carrying out the duties provided for in this section, the legislative fiscal analyst may obtain access to all records, documents, and reports necessary to the scope of the legislative fiscal analyst's duties according to the procedures contained in Title 36, Chapter 14, Legislative Subpoena Powers.

Amended by Chapter [248](#), 2018 General Session

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