

**Agency Fee Amendments**  
 2026 GENERAL SESSION  
 STATE OF UTAH

**Chief Sponsor: Kay J. Christofferson**

Senate Sponsor:

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**LONG TITLE**

**General Description:**

This bill modifies provisions related to budgetary procedures.

**Highlighted Provisions:**

This bill:

- requires that, before billing another state agency for a good or service, an internal service fund agency provide specified rate data to the Governor's Office of Planning and Budget and to the Office of the Legislative Fiscal Analyst;

- requires an internal service fund agency to annually report the actual costs and revenue for each rate, fee, or other amount charged during the preceding fiscal year;

- prohibits a fee agency from charging a fee unless the fee agency provides specified fee data to the Governor's Office of Planning and Budget and to the Office of the Legislative Fiscal Analyst;

- requires a fee agency to annually report the actual costs and revenue for each fee charged during the preceding fiscal year; and

- makes technical and conforming changes.

**Money Appropriated in this Bill:**

None

**Other Special Clauses:**

None

**Utah Code Sections Affected:**

AMENDS:

**63J-1-410**, as last amended by Laws of Utah 2025, Chapters 350, 357

**63J-1-504**, as last amended by Laws of Utah 2025, Chapter 357

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

Section 1. Section **63J-1-410** is amended to read:

**63J-1-410 . Internal service funds -- Governance and review.**

- 31 (1) For purposes of this section:
- 32 (a) "Agency" means a department, division, office, bureau, or other unit of state  
33 government, and includes any subdivision of an agency.
- 34 (b) "Agency cost" means all of an internal service fund agency's direct and indirect costs  
35 and expenses for providing the service for which the internal service fund agency  
36 charges a rate, fee, or other amount under this section, including:
- 37 (i) salaries, benefits, contracted labor costs, travel expenses, training expenses,  
38 equipment and material costs, depreciation expenses, utility costs, and other  
39 overhead costs; and
- 40 (ii) costs and expenses for administering the rate, fee, or other amount.
- 41 ~~[(b)]~~ (c) "Do not replace ~~[vehicles]~~ vehicle" means a vehicle accounted for in the Division  
42 of Fleet Operations for which charges to an agency for ~~[its]~~ the vehicle's use do not  
43 include amounts to cover depreciation or to accumulate assets to replace the vehicle  
44 at the end of ~~[its]~~ the vehicle's useful life.
- 45 ~~[(e)]~~ (d) "Internal service fund agency" means an agency that:
- 46 (i) provides goods or services to other agencies of state government or to other  
47 governmental units on a capital maintenance and cost reimbursement basis~~[-and~~  
48 ~~which-]~~ ; and
- 49 (ii) recovers costs through interagency billings.
- 50 (e) "Rate data" means the following information related to a rate, fee, or other amount,  
51 that an internal service fund agency charges or proposes to charge another agency for  
52 services the internal service fund agency provides to the agency:
- 53 (i) the title or purpose of the rate, fee, or other amount;
- 54 (ii) the amount or proposed amount of the rate, fee, or other amount;
- 55 (iii) the estimated total annual revenue from the rate, fee, or other amount;
- 56 (iv) the account or fund into which the rate, fee, or other amount is or will be  
57 deposited;
- 58 (v) the estimated number of times the rate, fee, or other amount will be charged;
- 59 (vi) the internal service fund agency's estimated costs related to the rate, fee, or other  
60 amount;
- 61 (vii) whether the rate, fee, or other amount is intended to cover the internal service  
62 fund agency's costs related to the rate, fee, or other amount;
- 63 (viii) whether the internal service fund agency intends to subsidize the rate, fee, or  
64 other amount to cover the internal service fund agency's costs related to the rate,

65 fee, or other amount and, if so, the internal service fund agency's justification for  
 66 the subsidy;

67 (ix) whether the proposed amount of the rate, fee, or other amount exceeds the  
 68 internal service fund agency's estimated costs related to the fee and, if so, the  
 69 internal service fund agency's justification for the excess fee;

70 (x) for a current rate, fee, or other amount that the internal service fund agency  
 71 proposes to change:

72 (A) the present amount of the rate, fee, or other amount;

73 (B) the percent difference between the present amount and the proposed amount  
 74 of the rate, fee, or other amount; and

75 (C) the reason for the change to the rate, fee, or other amount; and

76 (xi) if available, a market analysis of the rate, fee, or other amount, including a  
 77 comparison of the amount of the internal service fund agency's rate, fee, or other  
 78 amount, and the amount other public or private sector providers charge for a  
 79 comparable service.

80 [(d)] (f) "Revolving loan fund" means [~~each of the revolving loan funds~~] the same as that  
 81 term is defined in Section 63A-3-205.

82 (2) An internal service fund agency is not subject to this section with respect to [its] the  
 83 internal service fund agency's administration of a revolving loan fund.

84 (3)(a) [An] For a fiscal year that begins before July 1, 2027, an internal service fund  
 85 agency may not bill another agency for services that [it] the internal service fund  
 86 agency provides for each internal service fund operated by the agency, unless the  
 87 Legislature has:

88 (i) reviewed and approved each internal service fund's budget request;

89 (ii) reviewed and approved each internal service fund's rates, fees, and other amounts  
 90 that [~~it charges those who use its~~] the internal service fund bills the agencies that  
 91 use internal service fund agency's services and included those rates, fees, and  
 92 other amounts in an appropriation act;

93 (iii) approved the number of full-time equivalent positions of each internal service  
 94 fund as part of the annual appropriation process;

95 (iv) reviewed the number of full-time equivalent contract employees of each internal  
 96 service fund as part of the annual appropriation process; and

97 (v) appropriated to the internal service fund agency each internal service fund's  
 98 estimated revenue based upon the rates and fee structure that are the basis for the

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estimate.

(b) For a fiscal year that begins on or after July 1, 2027, an internal service fund agency may not bill another agency for services that the internal service fund agency provides for each internal service fund operated by the agency, unless:

(i) on or before September 15 of the fiscal year immediately preceding the fiscal year in which the internal service fund agency intends to bill another agency, the internal service fund agency submits to the Governor's Office of Planning and Budget and to the Office of the Legislative Fiscal Analyst the rate data related to the rate, fee, or other amount that the internal service fund agency intends to bill; and

(ii) the Legislature has:

(A) reviewed and approved each internal service fund's budget request;

(B) reviewed and approved each internal service fund's rates, fees, and other amounts that the internal service fund bills the agencies that use internal service fund agency's services and included those rates, fees, and other amounts in an appropriation act;

(C) approved the number of full-time equivalent positions of each internal service fund as part of the annual appropriation process; and

(D) reviewed the number of full-time equivalent contract employees of each internal service fund as part of the annual appropriation process.

(c) For purposes of submitting rate data under Subsection (3)(b) an internal service fund agency may group multiple related rates, fees, or other amounts and submit rate data for the group rather than each individual rate, fee, or other amount, provided the internal service fund agency:

(i) determines that the grouping is necessary and does not reduce the quality or completeness of the rate data; and

(ii) establishes objective criteria for determining when to group multiple related rates, fees, or other amounts.

~~[(b)]~~ (d) If an internal service fund agency operates more than one internal service fund within the internal service fund agency, the internal service fund agency shall comply with the [review and approval requirements under Subsection (3)(a)] requirements of Subsection (3)(a) or (b), as applicable, for each internal service fund.

~~[(c)]~~ If an internal service fund agency operates an internal service fund and does not get the approvals required under Subsection (3)(a) or (4)(c), the internal service fund

- 133            ~~agency shall rebate all rates, fees, and amounts collected to those who use the~~  
 134            ~~services for the rates, fees, and amounts collected that were not approved under~~  
 135            ~~Subsection (3)(a) or (4)(c).]~~
- 136            (e) An internal service fund agency that collects a rate, fee, or other amount in violation  
 137            of this section shall rebate the collected amount to the agency that paid the rate, fee,  
 138            or other amount.
- 139            (4)(a) An internal service fund agency shall annually submit a report to the Governor's  
 140            Office of Planning and Budget and the Office of the Legislative Fiscal Analyst that  
 141            includes the following information for each rate, fee, or other amount charged during  
 142            the preceding fiscal year:
- 143                    (i) the actual amount of the internal service fund agency's agency cost;  
 144                    (ii) the actual revenue collected from the rate, fee, or other amount; and  
 145                    (iii) the number of times the fee agency collected the rate, fee, or other amount.
- 146            (b) For a report described in Subsection (4)(a), an internal service fund agency may  
 147            group multiple related rates, fees, or other amounts and include the information  
 148            described in Subsections (4)(a)(i) through (iii) for the group rather than for each  
 149            individual rate, fee, or other amount, provided the internal service fund agency:
- 150                    (i) determines that the grouping is necessary and does not reduce the quality or  
 151                    completeness of the report; and
- 152                    (ii) establishes objective criteria for determining when to group multiple related rates,  
 153                    fees, or other amounts.
- 154            (c)(i) Subject to Subsection (4)(c)(ii), an internal service fund agency shall submit the  
 155            report described in Subsection (4)(a) on or before September 15 each year.
- 156                    (ii) For any rate, fee, or other amount that is not closed out in time to report by  
 157                    September 15, the internal service fund agency shall submit the report as soon as  
 158                    practicable after the rate, fee, or other amount is closed out.
- 159            (d) For the report described in Subsection (4)(a) that is due in 2026, the deadline  
 160            described in Subsection (4)(c)(i) is November 15.
- 161            [(4)] (5)(a) An internal service fund agency may charge a rate, fee, or other amount that  
 162            is less than the rate, fee, or other amount established by the Legislature in an  
 163            appropriations act if the internal service fund agency first reports to the Governor's  
 164            Office of Planning and Budget and the Office of the Legislative Fiscal Analyst the  
 165            internal service fund agency's justification for reducing the rate, fee, or other amount.
- 166            (b) Except as provided in Subsections [(4)(e)] (5)(c) and (d), an internal service fund

167 agency may not charge [~~rates, fees, and other amounts that exceed the rates, fees, and~~  
 168 ~~amounts~~] a rate, fee, or other amount that exceeds the rate, fee, or other amount  
 169 approved by the Legislature in an appropriations act.

170 (c)(i) An internal service fund agency that begins a new service or introduces a new  
 171 product between annual general sessions of the Legislature may, for that service  
 172 or product:

173 (A) establish and charge an interim rate [~~or amount~~] , fee, or other amount;

174 (B) acquire contract employees, if necessary; or

175 (C) do a combination of Subsections [~~(4)(e)(i)(A)~~] (5)(c)(i)(A) and (B).

176 (ii) The internal service fund agency shall:

177 (A) submit the interim rate [~~or amount~~] , fee, or other amount under Subsection [  
 178 ~~(4)(e)(i)~~] (5)(c)(i) to the Legislature for approval at the next annual general  
 179 session; and

180 (B) report any change in the number of contract employees under Subsection [  
 181 ~~(4)(e)(i)~~] (5)(c)(i) to the appropriate legislative appropriations subcommittee for  
 182 review.

183 (d) An internal service fund agency may, in a fiscal year, charge rates, fees, and other  
 184 amounts that exceed the rates, fees, or amounts approved by the Legislature in an  
 185 appropriations act, if:

186 (i) during the immediately preceding annual general session, the Legislature  
 187 appropriates money to each state agency to pay for an increase in the state  
 188 agency's employee's compensation;

189 (ii) within 90 days after the day on which the Legislature adjourns the general session  
 190 sine die, the internal service fund agency submits a proposed increased rate  
 191 schedule to the rate committee established in Section 63A-1-114 that adjusts the  
 192 rates, fees, and amounts approved by the Legislature to reflect the percentage  
 193 increase that the Legislature appropriated for state agency employee compensation  
 194 under Subsection [~~(4)(d)(i)~~] (5)(d)(i);

195 (iii) the rate committee approves the proposed increased rate schedule described in  
 196 Subsection [~~(4)(d)(ii)~~] (5)(d)(ii) during the meeting described in Subsection  
 197 63A-1-114(4); and

198 (iv) the internal service fund agency uses all the revenue from the rate schedule  
 199 increase under this Subsection [~~(4)(d)~~] (5)(d) to increase the internal service fund  
 200 agency's employee's compensation in an amount equivalent to the state agency

- 201 employee compensation increase described in Subsection ~~[(4)(d)(i)]~~ (5)(d)(i).
- 202 ~~[(5)]~~ (6) The internal service fund agency budget request shall separately identify the capital  
203 needs and the related capital budget.
- 204 ~~[(6)]~~ (7) In the fiscal year that the accounting change referred to in Subsection 51-5-6(2) is  
205 implemented by the Division of Finance, the Division of Finance shall transfer equity  
206 created by that accounting change to any internal service fund agency up to the amount  
207 needed to eliminate any long-term debt and deficit working capital in the fund.
- 208 ~~[(7)]~~ (8) No new internal service fund agency may be established unless reviewed and  
209 approved by the Legislature.
- 210 ~~[(8)]~~ (9)(a) Except as provided in Subsection ~~[(8)(f)]~~ (9)(f), an internal service fund  
211 agency may not acquire capital assets unless legislative approval for acquisition of  
212 the assets has been included in an appropriations act for the internal service fund  
213 agency.
- 214 (b) An internal service fund agency may not acquire capital assets after the transfer  
215 mandated by Subsection ~~[(6)]~~ (7) has occurred unless the internal service fund agency  
216 has adequate working capital.
- 217 (c) The internal service fund agency shall provide working capital from the following  
218 sources in the following order:
- 219 (i) first, from operating revenues to the extent allowed by state rules and federal  
220 regulations;
- 221 (ii) second, from long-term debt, subject to the restrictions of this section; and  
222 (iii) last, from an appropriation.
- 223 (d)(i) To eliminate negative working capital, an internal service fund agency may  
224 incur long-term debt from the General Fund or Special Revenue Funds to acquire  
225 capital assets.
- 226 (ii) The internal service fund agency shall repay all long-term debt borrowed from the  
227 General Fund or Special Revenue Funds by making regular payments over the  
228 useful life of the asset according to the asset's depreciation schedule.
- 229 (e)(i) The Division of Finance may not allow an internal service fund agency's  
230 borrowing to exceed 90% of the net book value of the agency's capital assets as of  
231 the end of the fiscal year.
- 232 (ii) If an internal service fund agency wishes to purchase authorized assets or enter  
233 into equipment leases that would increase its borrowing beyond 90% of the net  
234 book value of the agency's capital assets, the agency may purchase those assets

235 only with money appropriated from another fund, such as the General Fund or a  
236 special revenue fund.

237 (f)(i) Except as provided in Subsection [~~(8)(f)(ii)~~] (9)(f)(ii), capital assets acquired  
238 through agency appropriation may not be transferred to any internal service fund  
239 agency without legislative approval.

240 (ii) Vehicles acquired by agencies from appropriated funds or money appropriated to  
241 agencies to be used for vehicle purchases may be transferred to the Division of  
242 Fleet Operations and, when transferred, become part of the Fleet Operations  
243 Internal Service Fund.

244 (iii) Vehicles acquired with funding from sources other than state appropriations or  
245 acquired through the federal surplus property donation program may be  
246 transferred to the Division of Fleet Operations and, when transferred, become part  
247 of the Fleet Operations Internal Service Fund.

248 (iv) Unless otherwise approved by the Legislature, vehicles acquired under  
249 Subsection [~~(8)(f)(iii)~~] (9)(f)(iii) shall be accounted for as "do not replace" vehicles.

250 [~~(9)~~] (10) The Division of Finance shall adopt policies and procedures related to the  
251 accounting for assets, liabilities, equity, revenues, expenditures, and transfers of internal  
252 service funds agencies.

253 Section 2. Section **63J-1-504** is amended to read:

254 **63J-1-504 . Fees -- Adoption, procedure, and approval -- Establishing and**  
255 **assessing fees without legislative approval -- Report summarizing fees.**

256 (1) As used in this section:

257 (a)(i) "Agency" means each department, commission, board, council, agency,  
258 institution, officer, corporation, fund, division, office, committee, authority,  
259 laboratory, library, unit, bureau, panel, or other administrative unit of the state.

260 (ii) "Agency" does not include:

261 (A) the Legislature or a committee or staff office of the Legislature; or

262 (B) the Judiciary, as that term is defined in Section 78A-2-310.

263 (b) "[Agency's] Agency cost" means all of a fee agency's direct and indirect costs and  
264 expenses for providing the goods or service for which the fee agency charges a fee or  
265 for regulating the industry in which the persons paying the fee operate, including:

266 (i) salaries, benefits, contracted labor costs, travel expenses, training expenses,  
267 equipment and material costs, depreciation expense, utility costs, and other  
268 overhead costs; and

- 269 (ii) costs and expenses for administering the fee.
- 270 (c)(i) "Fee agency" means an agency that is authorized to establish and charge a  
271 service fee or a regulatory fee.
- 272 (ii) "Fee agency" does not include an internal service fund agency as defined in  
273 Section 63J-1-410.
- 274 (d) "Fee data" means the following information related to a current or proposed fee:
- 275 (i) the title or purpose of the fee;
- 276 (ii) the amount or proposed amount of the fee;
- 277 (iii) the estimated total annual revenue from the fee;
- 278 (iv) the account or fund into which the fee is or will be deposited;
- 279 (v) the estimated number of times the fee will be charged;
- 280 (vi) the fee agency's estimated costs related to the fee;
- 281 (vii) whether the fee is a service fee or a regulatory fee;
- 282 (viii) whether the fee is intended to cover the fee agency's costs related to the fee;
- 283 (ix) whether the fee agency intends to subsidize the fee to cover the agency's costs  
284 related to the fee and, if so, the fee agency's justification for the subsidy;
- 285 (x) whether the proposed amount of the fee exceeds the fee agency's estimated costs  
286 related to the fee and, if so, the fee agency's justification for the excess fee; and
- 287 (xi) for a current fee that the fee agency proposes to change:
- 288 (A) the present amount of the fee;
- 289 (B) the percent difference between the present amount and the proposed amount  
290 of the fee; and
- 291 (C) the reason for the change to the fee amount.
- 292 ~~[(d)]~~ (e) "Fee schedule" means the complete list of service fees and regulatory fees  
293 charged by a fee agency and the amount of those fees.
- 294 ~~[(e)]~~ (f) "Regulatory fee" means a fee that a fee agency charges to cover the agency's cost  
295 of regulating the industry in which the persons paying the fee operate.
- 296 ~~[(f)]~~ (g) "Service fee" means a fee that a fee agency charges to cover the agency's cost of  
297 providing the goods or service for which the fee is charged.
- 298 (2)(a) A fee agency that charges or intends to charge a service fee or regulatory fee shall  
299 adopt a fee schedule.
- 300 (b) A service fee or regulatory fee that a fee agency charges shall:
- 301 (i) be reasonable and fair;
- 302 (ii) reflect and be based on the agency's cost for the fee; and

- 303 (iii) be established according to a cost formula determined by the executive director  
304 of the Governor's Office of Planning and Budget and the director of the Division  
305 of Finance in conjunction with the fee agency seeking to establish the fee.
- 306 (3) Except as provided in Subsection (9), a fee agency may not:
- 307 (a) set fees by rule; or
- 308 (b) create, change, or collect any fee unless the fee has been established according to the  
309 procedures and requirements of this section.
- 310 (4) Each fee agency that is proposing a new fee or proposing to change a fee shall:
- 311 (a) present each proposed fee at a public hearing, subject to the requirements of Title 52,  
312 Chapter 4, Open and Public Meetings Act;
- 313 (b) increase, decrease, or affirm each proposed fee based on the results of the public  
314 hearing;
- 315 (c) except as provided in Subsection (10), submit the fee schedule to the Legislature as  
316 part of the agency's annual appropriations request; and
- 317 (d) modify the fee schedule as necessary to implement the Legislature's actions.
- 318 (5)(a) A fee agency shall submit the fee agency's fee schedule to the Legislature for the  
319 Legislature's approval on an annual basis.
- 320 (b) The Legislature may approve, increase or decrease and approve, or reject any fee  
321 submitted to it by a fee agency in an appropriations act.
- 322 (6) Except as provided in Subsection (8), a fee agency may not charge a fee in an amount  
323 that is different from the amount the Legislature approved under Subsection (5).
- 324 (7) If a fee agency charges a fee in an amount that exceeds the amount the Legislature  
325 approved:
- 326 (a) the fee agency shall make all efforts to refund to each payor the amount the payor  
327 paid that exceeds the amount the Legislature approved; and
- 328 (b) the Division of Finance shall transfer into the General Fund any excess collections  
329 not refunded to payors in accordance with Subsection (7)(a).
- 330 (8) A fee agency may charge a fee that is less than the fee established by the Legislature in  
331 an appropriations act if the fee agency first reports to the Governor's Office of Planning  
332 and Budget and the Office of the Legislative Fiscal Analyst the fee agency's justification  
333 for reducing the fee.
- 334 (9) After conducting the public hearing required by this section, a fee agency may establish  
335 and assess fees without first obtaining legislative approval if:
- 336 (a)(i) the Legislature creates a new program that is to be funded by fees to be set by

- 337 the Legislature;
- 338 (ii) the new program's effective date is before the Legislature's next annual general  
339 session; and
- 340 (iii) the fee agency submits the fee schedule for the new program to the Legislature  
341 for its approval at a special session, if allowed in the governor's call, or at the next  
342 annual general session of the Legislature, whichever is sooner; or
- 343 (b)(i) the fee agency proposes to increase or decrease an existing fee for the purpose  
344 of adding or removing a transactional fee that is charged or assessed by a  
345 non-governmental third party but is included as part of the fee charged by the fee  
346 agency;
- 347 (ii) the amount of the increase or decrease in the fee is equal to the amount of the  
348 transactional fee charged or assessed by the non-governmental third party; and
- 349 (iii) the increased or decreased fee is submitted to the Legislature for the Legislature's  
350 approval at a special session, if allowed in the governor's call, or at the next  
351 annual session of the Legislature, whichever is sooner.
- 352 (10)(a) A fee agency that intends to change any fee for a fiscal year that begins before  
353 July 1, 2027, shall submit to the governor, as part of the agency's annual  
354 appropriation request a list that identifies:
- 355 (i) the title or purpose of the fee;
- 356 (ii) the present amount of the fee;
- 357 (iii) the proposed new amount of the fee;
- 358 (iv) the percent that the fee will have increased if the Legislature approves the higher  
359 fee;
- 360 (v) the estimated total annual revenue and total estimated annual revenue change that  
361 will result from the changed fee;
- 362 (vi) the account or fund into which the fee will be deposited;
- 363 (vii) the reason for the change in the fee;
- 364 (viii) the estimated number of persons to be charged the fee;
- 365 (ix) the estimated agency's cost related to the fee;
- 366 (x) whether the fee is a service fee or a regulatory fee;
- 367 (xi) whether the fee is intended to cover the agency's cost related to the fee;
- 368 (xii) whether the fee agency intends to subsidize the fee to cover the agency's cost  
369 related to the fee and, if so, the fee agency's justification for the subsidy; and
- 370 (xiii) whether the fee agency set the fee at an amount that exceeds the agency's cost

- 371 related to the fee and, if so, the fee agency's justification for the excess fee.
- 372 ~~[(b)(i) The governor may review and approve, modify and approve, or reject the fee~~  
373 ~~increases.]~~
- 374 ~~[(ii) (b) The governor shall transmit the list required by Subsection (10)(a), with any~~  
375 ~~modifications, to the legislative fiscal analyst with the governor's budget~~  
376 ~~recommendations.~~
- 377 ~~[(c) Bills approving any fee change shall be filed before the beginning of the~~  
378 ~~Legislature's annual general session, if possible.]~~
- 379 (11)(a) Except as otherwise provided by the Legislature, a fee agency may not charge a  
380 fee, including a current fee, for a fiscal year that begins on or after July 1, 2027,  
381 unless the fee agency submits initial fee data related to the fee:
- 382 (i) to the Governor's Office of Planning and Budget and to the Office of the  
383 Legislative Fiscal Analyst; and
- 384 (ii) on or before the September 15 of the fiscal year immediately preceding the fiscal  
385 year in which the fee agency intends to charge the fee.
- 386 (b) For purposes of submitting fee data under Subsection (11)(a) a fee agency may group  
387 multiple current or proposed fees and submit fee data for the group rather than each  
388 individual current or proposed fee, provided the fee agency:
- 389 (i) determines that the grouping is necessary and does not reduce the quality or  
390 completeness of the fee data; and
- 391 (ii) establishes objective criteria for determining when to group multiple related  
392 current or proposed fees.
- 393 (c) The governor may submit any updates to the fee data submitted under this  
394 Subsection (11) at the same time the governor submits the governor's budget  
395 recommendations.
- 396 (12)(a) A fee agency shall annually submit a report to the Governor's Office of Planning  
397 and Budget and the Office of the Legislative Fiscal Analyst that includes the  
398 following information for each fee charged during the preceding fiscal year:
- 399 (i) the actual amount of the fee agency's agency cost;  
400 (ii) the actual revenue collected from the fee; and  
401 (iii) the number of times the fee agency collected the fee.
- 402 (b) For a report described in Subsection (12)(a), a fee agency may group multiple fees, if  
403 individual reporting is not practicable.
- 404 (c) For a report described in Subsection (12)(a), a fee agency may group multiple fees

- 405 and include the information described in Subsections (12)(a)(i) through (iii) for the  
406 group rather than for each individual fee, provided the fee agency:  
407 (i) determines that the grouping is necessary and does not reduce the quality or  
408 completeness of the report; and  
409 (ii) establishes objective criteria for determining when to group multiple related fees.  
410 (d)(i) Subject to Subsection (12)(d)(ii), a fee agency shall submit the report described  
411 in Subsection (12)(a) on or before September 15 each year.  
412 (ii) For any fee that is not closed out in time to report by September 15, the fee  
413 agency shall submit the report as soon as practicable after the fee is closed out.  
414 (e) For the report described in Subsection (12)(a) that is due in 2026, the deadline  
415 described in Subsection (12)(c)(i) is November 15.

416 [~~(11)~~] (13)(a) Except as provided in Subsection [~~(11)~~](b) (13)(b), the School and  
417 Institutional Trust Lands Administration, established in Section 53C-1-201, is exempt  
418 from the requirements of this section.

419 (b) The following fees of the School and Institutional Trust Lands Administration are  
420 subject to the requirements of this section: application, assignment, amendment,  
421 affidavit for lost documents, name change, reinstatement, grazing nonuse, extension  
422 of time, partial conveyance, patent reissue, collateral assignment, electronic payment,  
423 and processing.

424 Section 3. **Effective Date.**

425 This bill takes effect on May 6, 2026.