

SERVICE LEVEL AGREEMENT
FOR
ELECTRONIC TRANSACTION AND ACCESS
TO
UTAH STATE TAX COMMISSION

THIS SERVICE LEVEL AGREEMENT (SLA) is made and entered into this ____ day of _____, 1999, by and between the Utah State Tax Commission (hereinafter "**Tax Commission**") and E-Utah (hereinafter "the Network") as an initiative of the State of Utah, to be approved by the Utah Electronic Commerce Council (hereinafter "the Board") under the authority of the Utah Chief Information Officer, upon the following premises:

RECITALS

WHEREAS, the State of Utah has entered into that certain Contract known as PD1068, for Network Manager Services (hereinafter, "Master Contract") with Utah Interactive, Inc., a for-profit Utah corporation (hereinafter "Network Manager"), to provide electronic access to public records and transactions through a gateway network (hereinafter "the Network"); and

WHEREAS, pursuant to the Master Contract, the Network Manager is to negotiate an agreement with data-providing state governmental agencies for the provision of such agencies' public records while protecting and securing from unauthorized and inappropriate access to non-public government records;

NOW THEREFORE, in consideration of the mutual covenants contained herein, and for other good and valuable consideration, the amount and sufficiency of which is hereby acknowledged, the parties agree as follows:

AGREEMENTS

SECTION 1: Statement of Purpose.

The purpose of this agreement is to define circumstances, responsibilities, and the level of service to be expected by the Tax Commission from the Network Manager relating to providing on-line electronic access and, if applicable, transactions at Tax Commission's discretion through the Network to certain Non-Confidential Records maintained in electronic form, or which will in the future be maintained in electronic form, by the Tax Commission.

SECTION 2: Term of Agreement.

- a. This Agreement shall be in full force and effect for a period of time equal to that of the Master Contract, together with any extensions thereto (consistent with the Board capabilities as allowed under the Master Contract) after the date it is fully signed. Thereafter, with the prior approval of the State's Chief Procurement Officer, this Agreement shall continue for successive monthly periods upon the same terms, provisions and conditions as provided in this Agreement, except that at either party's option, this Agreement may be terminated at any time after the original term of the Master Contract, upon sixty (60) days' advance written notice to the other party.
- b. Termination at any time during the original term of this agreement may be granted upon Tax Commission's appearance before the Board explaining the rationale and reason for

the Network service termination without cause and the Board's recommendation of the same. Within 30 days of the Board recommendation of Tax Commission's termination request for convenience, the State will provide written notice to both the Network and the Tax Commission establishing the effective date of the Network service termination. Absent this action, this Agreement remains effective.

SECTION 3: Definition of Terms.

- a. Data records - information maintained in electronic form for communication or processing.
- b. Network users - individuals or organizations who use the Network for computer assisted research, information retrieval and electronic transactions.
- c. Agency division(s) - a Tax Commission section or unit whose data files are available to other sections or units of the Tax Commission, and/or to other agencies besides the Tax Commission.
- d. Public Record(s) - a record that is not private, controlled, or protected and that is not exempt from disclosure.
- e. Non-Confidential Records – Public Records and such Private records as the Tax Commission Executive Director may authorize. Such to be outlined in a Schedule A to this agreement.
- f. Application - the development of one particular database of Non-Confidential Records on the Network or the Software Bridge to one particular database of Non-Confidential Records stored elsewhere for information lookup or one particular electronic transaction for gathering data or processing requests from the public (such as filings or permit applications) and the user interface to allow public access and/or interaction with the same on-line.
- g. Transaction – the electronic filing or gathering or dissemination of data by an agency for a governmental purpose.
- h. "Premium services" means those services or information that are made available in such a way that they have commercial value or add convenience to the user.

SECTION 4: Tax Commission Responsibilities.

The Tax Commission will:

- a. Oversee the timely and effective performance of this Agreement from the Tax Commission's perspective, and assist the Network Manager in resolving constructively any problems thereunder and any new issues that arise in connection therewith.
- b. Provide reasonable levels of support in placing on-line with the Network, Tax Commission non-confidential records as mutually agreed between the Tax Commission and the Network, with due regard to the workload and priorities of the Network and the Tax Commission, and with due regard to the desires and needs of users of, and subscribers to, the Network.
- c. Direct the central Tax Commission data or computer department or service to perform, within limitations of the Tax Commission personnel and technical resources and budget

constraints and with consideration of the operational priorities of the Tax Commission, as follows:

- i. When requested, help in interpreting the Tax Commission's Non-Confidential Record data for users or subscribers to the Network, provide a point of contact for such interpretation; provide advice on display screen designs when consulted, and cooperate with the Network Manager in placing onto the Network, Tax Commission Non-Confidential Records as mutually agreed between Tax Commission and the Network Manager, with due regard to the workload and priorities of the Network Manager, and with due regard to the desires and needs of users of, and subscribers to, the Network.
 - ii. Provide computer access for the Network to Tax Commission Non-Confidential Records as permitted by Tax Commission, subject to interruption of service pursuant to SECTION 9, by an acceptable method, such as by electronic transmission, by disk, by email, or by some other mutually acceptable method.
 - iii. Provide reasonable response time of on-line electronic inquiry within limitations of the Tax Commission system capabilities and budget constraints.
 - iv. Provide reasonable levels of problem determination support to help isolate problems when requested, and if the problem resides on Tax Commission's end of the system, provide reasonable fixes or repairs consistent with the Tax Commission's operational priorities.
 - v. Have final control and responsibility for security authorization of the Network (in cooperation with any agency division(s)) in granting access to its data to the Network (the Network users will not directly access the Tax Commission system; it is only the Network host that accesses the system or transactions).
- d. Assist the Network Manager in determining the information from the Tax Commission necessary to comply with the cost recovery portions of the Utah Public Records law as necessary.
 - e. To cooperate in establishing with the Network Manager a recommendation to the Board of a reasonable charge for any access or transaction for which the same is appropriate.

SECTION 5: Network Manager Responsibilities.

The Network Manager agrees:

- a. To recognize that authorized on-line access or transactions provides no right to possession or ownership of Tax Commission data records at any time.
- b. To take all reasonable precautions to protect against unauthorized access to Tax Commission's data records.
- b. To provide all equipment, software, and supplies necessary to establish electronic access to Tax Commission Non-Confidential Records.
- c. To abide by the Tax Commission's administrative regulations, which may now be in force or effect or which, may in the future become effective.
- d. To recognize there is no express or implied ownership of the Tax Commission's equipment by the payment of any fee or charge to the Tax Commission.

- f. In the event of a Tax Commission pre-approved "for-a-charge" access to any Tax Commission Non-Confidential Records or transactions, if any, to prepare and submit to the Tax Commission a monthly statement accurately reflecting usage associated with same, and if any portion is payable to the Tax Commission by statute, to bill, collect and remit the same monthly along with the statement, in accordance with the standard terms of the Master Contract.
- g. To keep such records as are required to document usage associated with providing access to Tax Commission's Non-Confidential Records and to provide the Tax Commission access to these usage records at reasonable times for auditing purposes if so requested by the Tax Commission.
- h. To cooperate with the Tax Commission and its agency division(s) in placing data records onto the Network as permitted by the Tax Commission but only if desired by the Network users or subscribers, including securing proper access from the appropriate authority for, and providing necessary security to, each type of Non-Confidential Record desired, and only to the extent of reasonable Network Manager resources.
- i. To recommend to the Tax Commission and the Board priorities for development and revision of agency applications, and to periodically reexamine the priority assigned as may be necessary, and to work diligently to accomplish each agency application in accordance with the relative priority among all agency applications.
- j. To lead the process of determining such premium service applications in order to provide resources to develop, maintain, manage, operate and expand the network, including conducting market research, and to develop, in cooperation with the Tax Commission, a recommendation to the Board on which services to provide including proposed data access charges.

SECTION 6: Illegal Provisions.

If any provision of this Agreement shall be declared to be illegal, void or unenforceable by a court of competent jurisdiction, the other provisions shall not be affected but shall remain in full force and effect.

SECTION 7: Termination for Cause.

At the Tax Commission's option, this Agreement may be terminated immediately upon the occurrence of any of the following:

- a. The Network's allowance of unauthorized access prohibited by this Agreement.
- b. The Network's material breach of any term, provisions or condition of this Agreement.
- c. At the option of the Network Manager and subject to review and concurrence by the Board, a particular service application may be terminated if there is insufficient interest demonstrated by the Network users or subscribers in it by providing sixty (60) days written notice to the Tax Commission prior to the effective date of termination; and this Agreement or a particular service may be terminated immediately for a continuing failure of the Tax Commission to keep fresh and updated in accordance with the schedule between the Network Manager and the Tax Commission, the information to which electronic access is furnished by the Network.

SECTION 8: Tax Commission Copyright and Content Non-Supervision Acknowledgment.

The Tax Commission represents to the Network Manager that the content materials furnished to the Network by the Tax Commission for electronic access on the Network do not violate any third party's copyright rights under federal law. Further, the Tax Commission acknowledges that the Network Manager exercised no control, censorship, or direction over the content of the Tax Commission's Non-Confidential Records or the links the Tax Commission may request to other non-Network sites which may be made available on the Network.

SECTION 9: Interruption of Service.

The Tax Commission shall use its best efforts to provide adequate and uninterrupted service under the terms of this Agreement. However, the Tax Commission shall not be liable for interruption of service when the same shall be due to circumstances beyond the control of the Tax Commission, its agents or employees, including but not limited to unanticipated equipment malfunction or periodic maintenance or update of the computer system or systems upon which such data records reside which could not have been prevented with regular maintenance.

SECTION 10: Assignment.

The Network Manager without the prior written consent of the Tax Commission may not assign this agreement and any such assignment of this Agreement without such permission shall be null and void.

SECTION 11: Notices.

All notices shall be in writing and shall be directed to the parties to this agreement as shown below or by electronic means mutually agreed to by the parties:

To the Board: Mr. Alan C. Sherwood
Chair, Utah Electronic Commerce Council
116 State Capitol
Salt Lake City, Utah 84114

To the Network: Richard L Brown
Network General Manager
Utah Interactive, Inc.
Post Office Box 3266
Salt Lake City, Utah 84110

<u>To Tax Commission:</u>	Mr. Paul F. Mash Contract Officer Utah State Tax Commission 210 North 1950 West Salt Lake City, Utah 84134	C: Rick Leimbach E-Commerce Coordinator Utah State Tax Commission 210 North 1950 West Salt Lake City, Utah 84134
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SECTION 12: Data Records to be Accessed.

The Non-Confidential Records and transactions to be accessed under this Agreement are as follows:

- a. Those listed on the attached Schedule A.

- b. Such others as may in the future be mutually agreed between the Tax Commission and the Network Manager by executing a Schedule A Addendum.

SECTION 13: Electronic Commerce with the State.

In addition to developing applications which will permit electronic access to Tax Commission Non-Confidential Records, the Network Manager and the Tax Commission will cooperate in exploring ways in which it may be possible to further develop applications which will permit electronic filing of documents and electronic communications and other transactions from the Network users or subscribers with the Tax Commission, with the goal of developing such applications as may be appropriate, with due regard for any limitations or constraints upon either entity.

SECTION 14: Tax Commission Access to Records from Other State Agencies with a Fee.

The Tax Commission is able to access free-of-charge all state information on the Network for which an electronic access charge is associated, if the Tax Commission has Internet access. The Tax Commission acknowledges that neither the Board nor the Network Manager governs Internet access for state agencies. For information from other state agencies which is available on the Network and for which an electronic access charge is associated, the Tax Commission acknowledges and agrees that such access is governed by Board policy. That policy currently provides that an agency may obtain an agency account with the Network to obtain for-charge electronic access to records from other agencies without charge, PROVIDED that such records are accessed for internal agency use only, and that such records are neither resold nor furnished by the Tax Commission outside its agency.

SECTION 15: Confidentiality of Taxpayer Information

In performance of this SLA, The Network Manager agrees to comply with and assume responsibility for compliance by its employees with the Tax Commission's requirements for ensuring the confidentiality of taxpayer information as specified in Attachment A to this SLA and made apart hereof, to the extent the provisions apply.

SECTION 16: Construction.

This Agreement shall be construed in accordance with the laws of the State of Utah.

SECTION 17: Paragraph headings.

The paragraph headings are inserted in this Agreement for convenience only and shall not be used in interpreting this Agreement.

SECTION 18: Total agreement.

This agreement constitutes the complete and exclusive statement of the agreement between the parties hereto. No amendment, waiver or alteration of this Agreement shall be effective unless signed by an authorized officer of each of the parties to this Agreement. Any oral agreement or representation shall bind neither the Tax Commission nor the Network.

SECTION 19: Incorporation of Clauses from Master Contract.

To the extent relevant, those clauses found in the Contract For Network Manager's Services dated May 7, 1999 by and between Utah Interactive, Inc., and the State of Utah, are incorporated herein by reference as though fully set out. Any provision in this agreement found to be in conflict with the Master Contract shall be resolved in favor of the Master Contract.

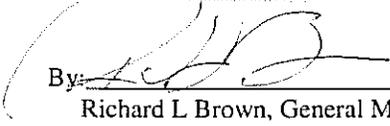
IN WITNESS TO THEIR AGREEMENT TO ALL THE ABOVE AND FOREGOING, the parties hereto have herein below executed this Agreement the day and year first above written, on the separate signature page attached hereto:

Utah Tax Commission

By: 
Rodney G. Marrelli, Executive Director

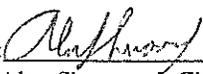
Date: 10/6/99

The Network

By: 
Richard L. Brown, General Manager

Date: 10-7-99

The Board

By: 
Alan Sherwood, Chair

Date: 10/11/99

SCHEDULE A SUMMARY
Initial Electronic Access and Transaction Projects

<u>Agency/Project/ Priority</u>	<u>Statutory Fee*</u>	<u>the Network E.A Charge**</u>	<u>Total</u>
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-RESERVED-

(*if any)

(**subject to the State approval)

ATTACHMENT A

CONFIDENTIALITY OF TAXPAYER INFORMATION

(1) In performance of this SLA the NETWORK MANAGER agrees to comply with and assume responsibility for compliance by its employees with the following requirements:

- a) All work shall be performed under the supervision of the Network Manager or the Network Manager's employees.
- b) Any return or return information made available in any format shall be used only for the purpose of carrying out the provisions of this SLA. Information contained in such material shall be treated as confidential and shall not be divulged or made known in any manner to any person except as may be necessary in the performance of this SLA. Disclosure to anyone other than an officer or employee of the Network Manager shall be prohibited.
- c) All returns and return information will be accounted for upon receipt and properly stored before, during, and after processing. In addition, all related output shall be given the same level of protection as required for the source material.
- d) The Network Manager certifies that the data processed during the performance of this SLA shall be completely purged from all data storage components of its computer facility, and no output will be retained by the Network Manager at the time the work is completed. If immediate purging of all data storage components is not possible, the Network Manager certifies that any IRS data remaining in any storage component will be safeguarded to prevent unauthorized disclosures.
- e) Any intermediate hard copy printout which may result during the processing of IRS data shall be given to the Commission or its designee. When this is not possible, the Network Manager will be responsible for the destruction of any intermediate hard copy printouts, and shall provide the Commission or its designee with a statement containing the date of destruction, description of material destroyed, and the method used.
- f) No work involving information furnished under this SLA will be subcontracted without specific approval of the Commission.
- g) The Network Manager will maintain a list of employees authorized access. Such list will be provided to the Commission and, upon request, the IRS reviewing office.
- h) The Commission will have the right to void the SLA if the Network Manager fails to provide the safeguards described above.

(2) Criminal/ Civil Sanctions.

- a) Each officer or employee of any person to whom returns or return information is or may be disclosed shall be notified in writing by such person that returns or return information disclosed to such officer or employee can be used only for a purpose and to the extent authorized herein, and that further disclosure of any such returns or return information for a purpose or to an extent unauthorized herein constitutes a felony punishable upon conviction by a fine of as much as \$5,000 or imprisonment for as long as five years, or both, together with the costs of prosecution. Such person shall also notify each such office and employee that any such unauthorized further disclosure of returns or return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1,000 with respect to each instance of unauthorized disclosure. These penalties are prescribed by IRC Sections 7213 and 7431 and set forth at 26 CFR 301.6103(n).
- b) Additionally, it is incumbent upon the Network Manager to inform its officers and employees of the penalties for improper disclosure imposed by the Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C. 552a (i)(1), which is made applicable to contractors by 5 U.S.C. 552a (m)(1), provides that any officer or employee of a contractor, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5,000.

(3) In performance of this SLA, THE NETWORK MANAGER agrees to comply with IRC 6103, IRC 7213 and IRC 7431.