

An Act Relating to Creating a Searchable Budget Database for State Spending

An ALEC Model

Intent Section

The Legislature finds that taxpayers should be able to easily access the details on how the state is spending their tax dollars and what performance results are achieved for those expenditures. It is the intent of the Legislature, therefore, to direct the [state budget office] to create and maintain a searchable budget database website detailing where, for what purpose and what results are achieved for all taxpayer investments in state government.

Short Title

This Act shall be known and may be cited as the “Taxpayer Transparency Act.”

Definitions

- (1) “Searchable budget database website” means a website that allows the public at no cost to search and aggregate information for the following:
 - a. the name and principal location or residence of the entity/and or recipients of funds,
 - b. the amount of funds expended,
 - c. the funding or expending agency,
 - d. the funding source of the revenue expended,
 - e. the budget program/activity of the expenditure,
 - f. a descriptive purpose for the funding action or expenditure,
 - g. the expected performance outcome for the funding action or expenditure,
 - h. the past performance outcomes achieved for the funding action or expenditure,
 - i. any state audit or report relating to the entity or recipient of funds or the budget program/activity or agency,
 - j. and any other relevant information specified by the [state budget office].
- (2) “Entity/and or recipients” means:
 - a. a corporation,
 - b. an association,
 - c. a union,
 - d. a limited liability company,
 - e. a limited liability partnership,
 - f. any other legal business entity including non-profits,
 - g. grantees,
 - h. contractors, and
 - i. a county, city or other local government entity.“Entity/and or recipients” does not include an individual recipient of state assistance.
- (3) “Agency” means a state department, office, board commission, bureau, division, institution, or institution of higher education. This includes individual state

- agencies and programs, as well as those programs and activities that cross agency lines. “State agency” includes all elective offices in the Executive Branch of government and the Legislature.
- (4) “Funding source” means the state account the expenditure is appropriated from.
 - (5) “Funding action or expenditure” shall include details on the type of spending (grant, contract, appropriations, etc.). This includes tax exemptions or credits. Where possible, a hyperlink to the actual grants or contracts shall be provided.
 - (6) “State audit or report” shall include any audit or report issued by the [state auditor or comptroller], legislative auditor, legislative committee, or executive body relating to the entity or recipient of funds or the budget program/activity or agency.
 - (7) “Director” means the Director of the [state budget office].
 - (8) “Shall” means the obligation or duty to perform; no discretion is granted.

Searchable Budget Database Website Created

By January 1, 20xx, the Director shall develop and make publicly available a single, searchable budget database website including the required data for the [most recent state budget].

Updates

Effective July 1, 20xx, the searchable budget database website shall be updated for each fiscal year not later than 30 days following the close of the fiscal year. In addition, the Director may update the searchable budget database website as new data becomes available. All state agencies shall provide to the Director all data that is required to be included in the searchable budget database website not later than 30 days after the data becomes available to the agency. The Director shall provide guidance to agency heads to ensure compliance with this section.

By January 1, 20xx, the Director shall add data for the [previous budgets] to the searchable budget database website. Data for previous fiscal years may be added as available and time permits. The Director shall ensure that all data added to the searchable budget database website remains accessible to the public for a minimum of ten years.

Compliance with Act

The Director shall not be considered in compliance with this act if the data required for the searchable budget database website is not available in a searchable and aggregate manner and/or the public is redirected to other government websites, unless each of those sites has information from all agencies and each category of information required can be searched electronically by field in a single search.

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