



Senate Finance Committee

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BILL SUMMARY

SENATE BILL 105, PN 175 (SENATOR BROWNE)

Summary:

This legislation creates the Taxpayer Transparency Act, which will enable taxpayers to easily access the details on how the Commonwealth is spending their tax dollars and what performance results are achieved for those expenditures.

Specifically, Senate Bill 105 directs the Secretary of the Budget, by January 1, 2009, to develop and implement an Internet website, available to the public, that provides a single, searchable budget database containing the data for the fiscal year 2008-09 budget required under this section. The secretary shall maintain the Internet website which shall allow the public to search for and aggregate data at no cost. The Internet website shall include the following data relating to expenditures of \$25,000 or more:

- 1) The name and principal location or residence of the entity and recipient of funds.
- 2) The amount of funds expended.
- 3) The funding source.
- 4) The disbursing agency and the budget line item from which the expenditure is made.
- 5) A description of the purpose and type of expenditure.
- 6) The expected performance outcomes achieved from the expenditure, if available.
- 7) Past performance outcomes achieved from the expenditure, if available.
- 8) Any State audit report relating to the funding recipient, the budget program or an agency administering the funding.
- 9) Any other relevant information specified by the Secretary.

A funding recipient is defined as a person or political subdivision that receives State funding other than an individual recipient of State assistance or services or employee benefits handouts.

Beginning July 1, 2009, and each fiscal year thereafter, data, including expenditure symbols, relating to the appropriations adopted in the general appropriations act, nonpreferred appropriations acts and special fund appropriations acts and all funds authorized by the executive branch for that fiscal year shall be added to the searchable budget database no later than 30 days following the beginning of the fiscal year. The secretary shall add additional data required under section 3 relating to the expenditure of funds, as the data becomes available.

Each agency shall provide to the secretary all data that is required to be included in the searchable budget database-driven Internet website no later than 30 days after the data becomes available to the agency. The agency shall not be required to provide information that is exempt from disclosure under the act of February 14, 2008 (P.L. 6, No. 3), known as the Right-to-Know Law.

Each agency shall create and maintain the data in an ASCII-delimited text file, spreadsheet file or other file as provided by the secretary.

The secretary shall ensure that all data added to the searchable database-driven Internet website remains accessible to the public for a minimum of ten years.

The secretary shall not be considered in compliance with this act if the data for the searchable budget database is not available in a searchable manner or is unable to be aggregated or if the public is redirected to other government Internet websites unless the other Internet websites contain the information as required under this act.

Background:

The Federal Funding Accountability and Transparency Act was passed in 2006. This legislation created a searchable website to increase transparency and accountability in federal government spending. Since this law was enacted, five states have enacted similar legislation, four states have issued executive orders, and twelve states have legislation introduced that would create a similar website at the state level.

Effective Date:

This act shall take effect in 60 days.

Previous Legislation:

This legislation was Senate Bill 1350 of the 2007-08 session, which was reported out of the Senate Finance Committee unanimously on May 7, 2008.