

# SENATE APPROPRIATIONS COMMITTEE FISCAL NOTE

**BILL NO.** Senate Bill 105

**PRINTER'S NO.** 175

**AMOUNT**

\$60,000 to \$150,000

**FUND**

General Fund

**DATE INTRODUCED**

Feb. 6, 2009

**PRIME SPONSOR**

Senator Browne

**HISTORY OF BILL**

Referred to FINANCE, Feb. 6, 2009  
Reported as committed, Feb. 10, 2009  
First consideration, Feb. 10, 2009  
Re-referred to APPROPRIATIONS, Feb. 11, 2009  
Re-reported as committed, April 20, 2009

**DESCRIPTION AND PURPOSE OF BILL**

*An Act providing for the establishment of a searchable budget database-driven Internet website detailing certain information concerning taxpayer investments.*

Senate Bill 105 creates the Taxpayer Transparency Act. The act requires the Budget Secretary to develop and implement a publicly accessible internet website that provides a single, searchable budget database containing data related to the FY 2008-09 budget and for subsequent budgets. The website and the budget database must be operational by June 1, 2009.

The website must permit the public to search for an aggregate data at no cost. Data to be made available includes:

1. The name and principal location or address of the recipient of funds.
2. The amount of funds expended or received.

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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 the agency administering the funding.
9. Any other relevant information specified by the Budget Secretary.

Expenditures of less than \$25,000 would not be posted. Funding recipients would not include individual recipients of state assistance or services.

Beginning July 1, 2009 and each fiscal year thereafter, the Budget Secretary would be required to update the database by adding data relating to the budget for the fiscal year. Such updates must be completed within 30 days of the close of the fiscal year.

Agencies would be required to provide the Secretary with all data required under the act within 30 days of such data becoming available to the agency. Data must be created and maintained by agencies in an ASCII-delimited text file, spreadsheet file, or other file as required by the Secretary.

Data contained in the database must be accessible to the public for a period of at least 10 years.

The Secretary would not be considered to be in compliance with the Act if the data required for the searchable budget database is not available in a searchable and aggregate manner or if the public is redirected to other government internet websites unless the other website contains the information as required under the Act.

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## **FISCAL IMPACT:**

Costs to develop the searchable budget database and to put it up on a publicly accessible website are expected to range from \$60,000 to \$150,000. This estimate is based on costs incurred in other states that have enacted legislation implementing the Taxpayer Transparency Act. Costs reported by other states are as follows:

<b>State</b>	<b>Development Costs</b>	<b>Special Notes</b>
Florida	No Additional Costs	(used current infrastructure)
Missouri	No Additional Costs	(used current infrastructure)
Virginia	No Additional Costs	
Minnesota	\$5,000	(originally estimated at \$1 Million)
South Carolina	\$20,000	
Nebraska	\$38,000	
Oklahoma	\$40,000	
Tennessee	\$40,000	
Kansas	\$100,000	
Utah	\$100,000	
Texas	\$310,000	