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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

**No. 1350** Session of  
2008

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INTRODUCED BY BROWNE, EICHELBERGER, ORIE, PILEGGI, FERLO,  
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TOMLINSON, MADIGAN AND VANCE, APRIL 28, 2008

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REFERRED TO FINANCE, APRIL 28, 2008

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AN ACT

1 Providing for the establishment of a searchable budget database-  
2 driven Internet website detailing certain information  
3 concerning taxpayer investments.

4 The General Assembly finds that taxpayers should be able to  
5 easily access the details on how the Commonwealth is spending  
6 their tax dollars and what performance results are achieved for  
7 those expenditures. It is the intent of the General Assembly to  
8 direct the Secretary of the Budget to create and maintain a  
9 searchable budget database-driven Internet website detailing  
10 where, for what purpose and what results are achieved for all  
11 taxpayer investments in State government.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 Section 1. Short title.

15 This act shall be known and may be cited as the Taxpayer  
16 Transparency Act.

17 Section 2. Definitions.

1 The following words and phrases when used in this act shall  
2 have the meanings given to them in this section unless the  
3 context clearly indicates otherwise:

4 "Agency." A Commonwealth agency, a local agency, a judicial  
5 agency or a legislative agency.

6 "Entity." A corporation, association, union, limited  
7 liability company, limited liability partnership, any legal  
8 business entity, including nonprofits, grantees, contractors and  
9 a county, city or other local government entity. The term does  
10 not include an individual recipient of State assistance.

11 "Funding action or expenditure." The term shall include  
12 details on the type of spending, such as whether the spending  
13 was for a grant, contract or appropriation, including tax  
14 exemptions or credits. If possible, a hyperlink to the actual  
15 grants or contracts shall be provided.

16 "Funding recipient." Any recipient of State funding other  
17 than an individual recipient of State welfare assistance. No  
18 single transaction less than \$25,000 is required to be posted.

19 "Funding source." The Commonwealth agency, legislative  
20 agency or judicial agency responsible for an expenditure.

21 "Searchable budget database-driven Internet website." An  
22 Internet website that allows the public to search and aggregate  
23 information.

24 "Secretary." The Secretary of the Budget of the  
25 Commonwealth.

26 "State audit or report." The term shall include any audit or  
27 report issued by the Auditor General, the Joint State Government  
28 Commission, the Legislative Budget and Finance Committee, a  
29 legislative committee or an executive body relating to the  
30 entity or recipient of funds or the budget program or agency.

1 Section 3. Searchable budget database-driven Internet website.

2 (a) Development.--By January 1, 2009, the secretary shall  
3 develop and make publicly available a single, searchable budget  
4 database-driven Internet website which shall contain the data  
5 for the 2008-2009 budget which is required under this act. The  
6 secretary shall maintain the Internet website, which shall allow  
7 the public to individually search and aggregate, at no cost,  
8 information related to all of the following:

9 (1) The name and principal location or residence of the  
10 entity and recipients of funds.

11 (2) The amount of funds expended.

12 (3) The funding source.

13 (4) The budget line item from which the expenditure is  
14 made.

15 (5) A description of the purpose for the expenditure,  
16 including all details on the type of expenditure.

17 (6) The expected performance outcomes achieved for the  
18 funding action or expenditure.

19 (7) The past performance outcomes achieved for the  
20 funding action or expenditure.

21 (8) Any State audit report relating to the entity or  
22 recipient of funds or the budget program or agency.

23 (9) Any other relevant information specified by the  
24 secretary.

25 (b) Hyperlink.--If possible, a hyperlink to actual grants or  
26 contracts that the information under subsection (a) pertains to  
27 shall be provided.

28 Section 4. Updates.

29 (a) Time of updates.--Beginning July 1, 2009, the searchable  
30 budget database-driven Internet website shall be updated for

1 each fiscal year no later than 30 days following the close of  
2 the fiscal year. The secretary may update the searchable budget  
3 database-driven Internet website as new data becomes available.

4 (b) Agency requirements.--Each agency shall provide to the  
5 secretary all data that is required to be included in the  
6 searchable budget database-driven Internet website no later than  
7 30 days after the data becomes available to the agency.

8 (c) Data format.--Each agency shall create and maintain the  
9 data under this paragraph in an ASCII-delimited text file,  
10 spreadsheet file or other file as provided by regulation  
11 promulgated by the Treasury Department. The Treasury Department  
12 shall post the information received under this chapter in a  
13 manner that allows the public to search contracts or contract  
14 summaries by the categories enumerated under section 3(a).

15 (d) Additional data.--The secretary may add data to the  
16 searchable database-driven Internet website for fiscal years  
17 beginning before July 1, 2009, at any time.

18 (e) Data maintenance.--The secretary shall ensure that all  
19 data added to the searchable budget database-driven Internet  
20 website remains accessible to the public for a minimum of ten  
21 years.

## 22 Section 5. Compliance.

23 The secretary shall not be considered in compliance with this  
24 act if the data required for the searchable budget database-  
25 driven Internet website is not available in a searchable and  
26 aggregate manner or if the public is redirected to other  
27 government Internet websites, unless each of those sites has  
28 information from all agencies and each category of information  
29 required can be searched electronically by field in a single  
30 search.

1 Section 20. Effective date.

2 This act shall take effect immediately.