
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 105 Session of
2009

INTRODUCED BY BROWNE, BRUBAKER, PILEGGI, ALLOWAY, ROBBINS,
FOLMER, BAKER, PICCOLA, WARD, ORIE, ERICKSON, BOSCOLA, VANCE,
TOMLINSON, EARLL, WOZNIAK, GORDNER, RAFFERTY, O'PAKE,
WILLIAMS, WONDERLING, CORMAN, WAUGH, SMUCKER, M. WHITE,
LEACH, VOGEL, PIPPY, FERLO, EICHELBERGER AND GREENLEAF,
FEBRUARY 6, 2009

REFERRED TO FINANCE, FEBRUARY 6, 2009

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 of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Short title.

7 This act shall be known and may be cited as the Taxpayer
8 Transparency Act.

9 Section 2. Definitions.

10 The following words and phrases when used in this act shall
11 have the meanings given to them in this section unless the
12 context clearly indicates otherwise:"

13 "Agency." A Commonwealth agency, a judicial agency or a
14 legislative agency as defined under section 102 of the act of
15 February 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

16 "Commonwealth agency." Any of the following:

1 (1) Any office, department, authority, board, multistate
2 agency or commission of the executive branch, an independent
3 agency or a State-affiliated entity. The term includes:

4 (i) The Governor's Office.

5 (ii) The Office of Attorney General, the Department
6 of the Auditor General and the Treasury Department.

7 (iii) An organization established by the
8 Constitution of Pennsylvania, a statute or an executive
9 order which performs or is intended to perform an
10 essential governmental function.

11 (2) The term does not include a judicial or legislative
12 agency as defined under section 102 of the act of February
13 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

14 "Expenditures." A grant, contract, appropriation, tax
15 exemption or tax credit.

16 "Funding recipient." A person or political subdivision that
17 receives State funding other than an individual recipient of
18 State assistance or services or employee benefits buyouts.

19 "Funding source." The General Fund, special funds or other
20 Federal or State funds appropriated by the General Assembly,
21 statute or executive authorization.

22 "Person." A corporation, association, limited liability
23 company, partnership, limited partnership, nonprofit
24 organization, educational institution, political subdivision or
25 other government entity. The term does not include an individual
26 recipient of State assistance or services or employees benefits
27 buyouts.

28 "Searchable budget database." A database-driven Internet
29 website that allows the public to search for and aggregate
30 budget information.

1 "Secretary." The Secretary of the Budget of the
2 Commonwealth.

3 "State audit or report." An audit report issued by the
4 Auditor General, a Commonwealth agency, including the Governor's
5 Office, Office of Comptroller Operations, the Joint State
6 Government Commission or the Legislative Budget and Finance
7 Committee relating to a funding recipient, a budget program or
8 an agency.

9 Section 3. Searchable budget database.

10 (a) Development.--By June 1, 2009, the secretary shall
11 develop and implement an Internet website, available to the
12 public, that provides a single, searchable budget database
13 containing the data for the fiscal year 2008-2009 budget
14 required under this section. The secretary shall maintain the
15 Internet website which shall allow the public to search for and
16 aggregate data at no cost. The Internet website shall include
17 the following data relating to expenditures of \$25,000 or more:

18 (1) The name and principal location or address of the
19 recipient of funds.

20 (2) The amount of funds expended or received.

21 (3) The funding source.

22 (4) The disbursing agency and the budget line item from
23 which the expenditure is made.

24 (5) A description of the purpose and type of
25 expenditure.

26 (6) The expected performance outcomes achieved from the
27 expenditure, if available.

28 (7) Past performance outcomes achieved from the
29 expenditure, if available.

30 (8) Any State audit report relating to the funding

1 recipient, the budget program or an agency administering the
2 funding.

3 (9) Any other relevant information specified by the
4 secretary.

5 (b) Hyperlink.--A hyperlink to contracts maintained under
6 Chapter 17 of the act of February 14, 2008 (P.L.6, No.3), known
7 as the Right-to-Know Law, that pertains to the expenditure shall
8 be provided where practicable.

9 (c) Exemption.--Records, material dates or other information
10 exempted from disclosure under 24 Pa.C.S. § 8502(e)(2) (relating
11 to administrative duties of board) or 71 Pa.C.S. § 5902(e)(2)
12 (relating to administrative duties of board) shall be exempt
13 from placement on the searchable database.

14 Section 4. Updates.

15 (a) Time of updates.--Beginning July 1, 2009, and each
16 fiscal year thereafter, data, including expenditure symbols,
17 relating to the appropriations adopted in the general
18 appropriation act, nonpreferred appropriations acts and special
19 fund appropriations acts and all funds authorized by the
20 executive branch for that fiscal year shall be added to the
21 searchable budget database no later than 30 days following the
22 beginning of the fiscal year. The secretary shall add additional
23 data required under section 3 relating to the expenditure of
24 funds, as the data becomes available.

25 (b) Agency requirements.--Each agency shall provide the
26 secretary with all data required under section (3)(a) no later
27 than 30 days after the data becomes available to the agency. The
28 agency shall not be required to provide information that is
29 exempt from disclosure under the act of February 14, 2008
30 (P.L.6, No.3), known as the Right-to-Know Law.

1 (c) Format.--Each agency shall create and maintain data
2 under this section in ASCII-delimited text file, spreadsheet
3 file or other file as required by the secretary.

4 (d) Data maintenance.--The secretary shall ensure that all
5 data added to the searchable budget database remains accessible
6 to the public for a minimum of ten years.

7 Section 5. Compliance.

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

14 Section 20. Effective date.

15 This act shall take effect in 60 days.