

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, GREENLEAF, D. WHITE AND WASHINGTON, FEBRUARY 6, 2009

AS AMENDED ON SECOND CONSIDERATION, MAY 4, 2009

AN ACT

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



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~~ OR ANY TAX EXPENDITURE AS DEFINED IN ←
16 SECTION 624 OF THE ACT OF APRIL 9, 1929 (P.L.177, NO.175), KNOWN
17 AS THE ADMINISTRATIVE CODE OF 1929.

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

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

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

30 "Searchable budget database." A database-driven Internet

1 website that allows the public to search for and aggregate
2 budget information.

3 ~~"Secretary." The Secretary of the Budget of the~~ ←
4 ~~Commonwealth.~~

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

11 "TREASURY." THE TREASURY DEPARTMENT OF THE COMMONWEALTH. ←
12 Section 3. Searchable budget database.

13 (a) Development.--By ~~June~~ OCTOBER 1, 2009, the ~~secretary~~ ←
14 TREASURY shall develop and implement an Internet website, ←
15 available to the public, that provides a single, searchable
16 budget database containing the data for the fiscal year
17 ~~2008-2009~~ 2009-2010 budget required under this section. The ←
18 ~~secretary~~ TREASURY shall maintain the Internet website which ←
19 shall allow the public to search for and aggregate data at no
20 cost. The Internet website shall include the following data
21 relating to expenditures of \$25,000 or more:

22 (1) The name and principal location or address of the
23 recipient of funds.

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

25 (3) The funding source.

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

28 (5) A description of the purpose and type of
29 expenditure.

30 (6) The expected performance outcomes achieved from the

1 expenditure, if available.

2 (7) Past performance outcomes achieved from the
3 expenditure, if available.

4 (8) Any State audit report relating to the funding
5 recipient, the budget program or an agency administering the
6 funding.

7 (9) Any other relevant information specified by the
8 ~~secretary~~ TREASURY. ←

9 (10) ALL BUDGET IMPLEMENTATION DATA DESCRIBED IN SECTION ←
10 620(A) OF THE ACT OF APRIL 9, 1929 (P.L.177, NO.175), KNOWN
11 AS THE ADMINISTRATIVE CODE OF 1929.

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

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

21 (D) REVENUE REPORTING REQUIREMENTS.-- ←

22 (1) THE SEARCHABLE BUDGET DATABASE SHALL INCLUDE WEEKLY
23 REVENUE REPORTS FOR THE GENERAL FUND AND THE MOTOR LICENSE
24 FUND. THE WEEKLY REVENUE REPORTS SHALL BE PREPARED IN A
25 MANNER CONSISTENT WITH SECTION 620(B) OF THE ACT OF APRIL 9,
26 1929 (P.L.177, NO.175), KNOWN AS THE ADMINISTRATIVE CODE OF
27 1929. IN ADDITION TO THE REQUIREMENTS SET FORTH IN SECTION
28 620(B) OF THE ADMINISTRATIVE CODE OF 1929, THE WEEKLY REVENUE
29 REPORTS SHALL INCLUDE A COMPARISON OF THE ACTUAL COLLECTIONS
30 OF REVENUE WITH PRIOR YEAR ACTUAL COLLECTIONS FOR EACH WEEK.

1 (2) NOTWITHSTANDING SECTION 4(B) OF THIS ACT, THE WEEKLY
2 REVENUE REPORTS SHALL BE MADE AVAILABLE ON THE SEARCHABLE
3 BUDGET DATABASE WITHIN THREE DAYS AFTER THE IMMEDIATELY
4 PRECEDING WEEK.

5 Section 4. Updates.

6 (a) Time of updates.--Beginning July 1, 2009 2010, and each ←
7 fiscal year thereafter, data, including expenditure symbols,
8 relating to the appropriations adopted in the general
9 appropriation act, nonpreferred appropriations acts and special
10 fund appropriations acts and all funds authorized by the
11 executive branch for that fiscal year shall be added to the
12 searchable budget database no later than 30 days following the
13 beginning of the fiscal year. The ~~secretary~~ TREASURY shall add ←
14 additional data required under section 3 relating to the
15 expenditure of funds, as the data becomes available.

16 (b) Agency requirements.--Each agency shall provide the
17 ~~secretary~~ TREASURY with all data required under section (3) (a) ←
18 no later than 30 days after the data becomes available to the
19 agency. The agency shall not be required to provide information
20 that is exempt from disclosure under the act of February 14,
21 2008 (P.L.6, No.3), known as the Right-to-Know Law.

22 (c) Format.--Each agency shall create and maintain data
23 under this section in ASCII-delimited text file, spreadsheet
24 file or other file as required by the ~~secretary~~ TREASURY. ←

25 (d) Data maintenance.--The ~~secretary~~ TREASURY shall ensure ←
26 that all data added to the searchable budget database remains
27 accessible to the public for a minimum of ten years.

28 Section 5. Compliance.

29 The ~~secretary~~ TREASURY shall not be considered in compliance ←
30 with this act if the data required for the searchable budget

1 database is not available in a searchable manner or is unable to
2 be aggregated or if the public is redirected to other government
3 Internet websites unless the other Internet websites contain the
4 information as required under this act.

5 Section 20. Effective date.

6 This act shall take effect in 60 days.