

## 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 THIRD CONSIDERATION, MAY 6, 2009

---

## AN ACT

1 Providing for the establishment of a searchable budget database-  
2 driven Internet website detailing certain information  
3 concerning 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 DISBURSEMENTS OF FUNDS RELATED TO A grant, ←  
15 contract, appropriation 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 AN INDIVIDUAL, corporation, association, limited ←  
25 liability company, partnership, LIMITED LIABILITY PARTNERSHIP, ←  
26 limited partnership, nonprofit organization, educational  
27 institution, political subdivision or other government entity.  
28 The term does not include an individual recipient of State  
29 assistance or services or employees benefits buyouts.

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

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

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 "Treasury." The Treasury Department of the Commonwealth.  
10 Section 3. Searchable budget database.

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

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

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

22 (3) The funding source.

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

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

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

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

1 (8) Any State audit report relating to the funding  
2 recipient, the budget program or an agency administering the  
3 funding.

4 ~~(9) Any other relevant information specified by the~~ ←  
5 ~~treasury.~~

6 ~~(10)~~ (9) All budget implementation data described in ←  
7 section 620(a) of the act of April 9, 1929 (P.L.177, No.175),  
8 known as The Administrative Code of 1929.

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

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

18 (d) Revenue reporting requirements.--

19 (1) The searchable budget database shall include weekly  
20 revenue reports for the General Fund and the Motor License  
21 Fund. The weekly revenue reports shall be prepared in a  
22 manner consistent with section 620(b) of the act of April 9,  
23 1929 (P.L.177, No.175), known as The Administrative Code of  
24 1929. In addition to the requirements set forth in section  
25 620(b) of The Administrative Code of 1929, the weekly revenue  
26 reports shall include a comparison of the actual collections  
27 of revenue with prior year actual collections for each week.

28 (2) Notwithstanding section 4(b) of this act, the weekly  
29 revenue reports shall be made available on the searchable  
30 budget database within three days after the immediately

1 preceding week.

2 Section 4. Updates.

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

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

19 (c) Format.--Each agency shall create and maintain data  
20 under this section in ASCII-delimited text file, spreadsheet  
21 file or other file as required by the treasury.

22 (d) Data maintenance.--The treasury shall ensure that all  
23 data added to the searchable budget database remains accessible  
24 to the public for a minimum of ten years.

25 Section 5. Compliance.

26 The treasury shall not be considered in compliance with this  
27 act if the data required for the searchable budget database is  
28 not available in a searchable manner or is unable to be  
29 aggregated or if the public is redirected to other government  
30 Internet websites unless the other Internet websites contain the

- 1 information as required under this act.
- 2 Section 20. Effective date.
- 3 This act shall take effect in 60 days.