

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 177

BY STATE AFFAIRS COMMITTEE

AN ACT

RELATING TO THE STATE CONTROLLER; PROVIDING LEGISLATIVE INTENT; AMENDING CHAPTER 10, TITLE 67, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 67-1020, IDAHO CODE, TO DEFINE TERMS AND TO REQUIRE THE STATE CONTROLLER TO CONSTRUCT AND COMPILE A SEARCHABLE BUDGET DATABASE WEBSITE FOR STATE SPENDING.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. LEGISLATIVE INTENT. The Legislature finds that taxpayers should be able to easily access the details on how the state is spending their tax dollars and what performance results are achieved for those expenditures. It is the intent of the Legislature, therefore, to direct the Office of the State Controller to create and maintain a searchable budget database website detailing where, for what purpose and what results are achieved for all taxpayer investments in state government.

SECTION 2. That Chapter 10, Title 67, Idaho Code, be, and the same is hereby amended by the addition thereto of a NEW SECTION, to be known and designated as Section 67-1020, Idaho Code, and to read as follows:

67-1020. SEARCHABLE BUDGET DATABASE WEBSITE FOR STATE SPENDING. (1) This section shall be known and may be cited as the "Taxpayer Transparency Act."

(2) As used in this section:

(a) "Searchable budget database website" means a website that allows the public, at no cost, to search and aggregate information for the following:

- (i) The name and principal location or residence of the entity and/or recipients of funds;
- (ii) The amount of funds expended;
- (iii) The funding or expending agency;
- (iv) The funding source of the revenue expended;
- (v) The budget program/activity of the expenditure;
- (vi) A descriptive purpose for the funding action or expenditure;
- (vii) The expected performance outcome for the funding action or expenditure;
- (viii) The past performance outcomes achieved for the funding action or expenditure;
- (ix) Any state audit or report relating to the entity and/or recipient of funds or the budget program/activity or agency; and
- (x) Any other relevant information specified by the office of the state controller.

(b) "Entity and/or recipients" means:

- (i) A corporation;
- (ii) An association;

- 1 (iii) A labor organization as that term is defined in chapter 20, title 44, Idaho
 2 Code;
 3 (iv) A limited liability company;
 4 (v) A limited liability partnership;
 5 (vi) Any other legal business entity including nonprofits;
 6 (vii) Grantees;
 7 (viii) Contractors; and
 8 (ix) A county, city or other political subdivision.

9 "Entity and/or recipients" does not include an individual recipient of state assistance or a state
 10 employee.

11 (c) "Agency" means a state department, office, board, commission, bureau, division,
 12 institution or institution of higher education. This includes individual state agencies and
 13 programs, as well as those programs and activities that cross agency lines. "State agency"
 14 includes all elective offices in the executive branch of government and the legislature but
 15 does not include the names of the elective officials.

16 (d) "Funding source" means the state fund or account the expenditure is appropriated
 17 from.

18 (e) "Funding action or expenditure" shall include details available on the type of
 19 spending (grant, contract, appropriations and the like); this includes tax exemptions,
 20 credits or deductions. Where possible, a hyperlink to the actual expenditure document
 21 shall be provided in a format that is, at a minimum, provided in a searchable PDF format.

22 (f) "State audit or report" shall include any audit or report issued by the office of the
 23 state controller, the legislative audits division of the legislative services office, the office
 24 of performance evaluations, legislative committee or executive body relating to the entity
 25 or recipient of funds or the budget program/activity or agency.

26 (g) "Shall" means the obligation or duty to conform.

27 (3) By January 1, 2010, the state controller shall develop and make publicly available a
 28 single, searchable budget database website including the required data for the fiscal year 2010
 29 state budget. The website shall be given a unique and simplified website address. Each state
 30 agency that maintains a generally accessible internet site or for which a generally accessible
 31 internet site is maintained shall include a link on the front page of the agency's internet site to
 32 the budget database website.

33 (4) On and after July 1, 2010, the searchable budget database website shall be updated
 34 for the 2010 fiscal year and each fiscal year thereafter not later than thirty (30) days following
 35 the close of the fiscal year. In addition, the controller shall thereafter update the searchable
 36 database website as new data becomes available. All state agencies shall provide to the
 37 controller all data that is required to be included in the searchable budget database website not
 38 later than thirty (30) days after the data becomes available to the agency. The state controller
 39 shall provide guidance to agency heads to ensure compliance with this section.

40 (5) By January 1, 2011, the state controller shall add data for the fiscal year 2007-2009
 41 budgets to the searchable budget database website. Data for previous fiscal years may be added
 42 as availability and time permits. The state controller shall ensure that all data added to the
 43 searchable budget database website remains accessible to the public for a minimum of ten (10)
 44 years.

1 (6) The state controller shall not be considered in compliance with this act if the
2 data required to be included on the searchable budget database website is not available in a
3 searchable and aggregate manner by July 1, 2010, subject to funding constraints.