

February 26, 2009

**H 339. TAXPAYER TRANSPARENCY ACT.** Filed 2/26/09. *TO CREATE A SEARCHABLE BUDGET DATABASE FOR STATE SPENDING.*

Enacts new Article 3E, *Taxpayer Transparency Act*, to GS Chapter 147. States the General Assembly's findings that taxpayers should have access to the details on how the state spends their tax dollars and the performance results from those expenditures. Indicates that the purpose is to create a searchable budget database website for taxpayers to access information regarding state spending of tax dollars and performance results.

Provides a listing of definitions as they apply in the proposed Article 3E. Defines *searchable budget database web site* (searchable database) as a website that allows the public, at no cost, to search and aggregate information for all of the following: (1) the name and principal location or residence of the entity or recipient of funds; (2) the amount of the funds expended; (3) the funding or expending agency; (4) the funding source; (5) the budget program or activity of the expenditure; (6) a descriptive purpose for the funding action or expenditure; (7) the expected performance outcome for the funding action or expenditure; (8) the past performance outcomes achieved for the funding action or expenditure; (9) any state audit or report relating to the entity or recipient of funds or to the budget program, activity, or agency; and (10) any other relevant information specified by the Office of State Budget and Management. Additionally provides that where possible, the searchable database should include a hyperlink to the actual grant or contract that is a funding action or expenditure. Defines *funding action or expenditure* as including details on the type of spending that is for \$10,000 or more, as well as tax exemptions or credits.

Directs the Director (defined as the Governor or the person designated by the Governor to administer the provisions of proposed Article 3E), to develop and make publicly available by January 1, 2010, a searchable budget database website that includes the required data for the 2009-11 fiscal biennium. Specifies that the website is to be given a unique and simplified web address. Directs each state agency for which there is a generally accessible Internet site to include a front page link to the searchable database website.

Also directs that effective July 1, 2010, the searchable database is to be updated for each fiscal year no later than 30 days following the close of the fiscal year. Provides that the Director may also update the web site as new data becomes available. Directs all state agencies to provide the Director all data required to be in the searchable database no later than 30 days after the data becomes available to the agency. Requires the Director to add data for the budget for the 2007-09 fiscal biennium to the searchable database by January 1, 2011. Requires that all of the data added to the searchable database remain available to the public for a minimum of 10 years.

Provides that the Director is not in compliance with the provisions of proposed Article 3E of GS Chapter 147 (1) if the required data is not available in a searchable and aggregate manner or (2) the public is redirected to other government websites, unless each of those sites has information from all agencies and each category of information can be electronically searched by field in a single search.

**Intro. by McElraft.**

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