

**8G.4 Searchable budget database internet site created.**

1. By January 1, 2013, the director shall develop and make publicly available a database internet site for searching, accessing, and processing data, including the data required in [this section](#), for the most recent state budget. The internet site shall be developed in such a way that the information can be provided to other software applications, including internet software applications, in a manner and format that allows such software applications to access and interpret the data using the internal programming of the software applications. In gathering or receiving information from agencies, the director shall make a good-faith effort to minimize the costs and disruptions to other agencies and their computer systems of providing such information.

2. The searchable internet site developed pursuant to [this section](#) shall allow the public at no cost to search and compile the information provided pursuant to [this subsection](#). Each state agency, except the institutions under the state board of regents, shall provide the following:

- a. Name of the entity or recipient of state funds.
- b. Amount of state funds expended.
- c. Funding or expending agency.
- d. Funding source.
- e. Budget program or activity of the expenditure.
- f. Descriptive purpose for the funding action or expenditure.
- g. Expected performance outcome for the funding action or expenditure, to the extent that such information is available and can be provided.
- h. Past performance outcomes achieved for the funding action or expenditure, to the extent that such information is available and can be provided.
- i. State audit or report relating to the entity or recipient of state funds or the budget program or activity or agency.
- j. Any other relevant information specified by the director.

3. For purposes of complying with [this section](#), the institutions under the state board of regents, for each budgeted department, program, or activity, shall provide the following:

- a. The funding source and the amount of state funds received by the institutions.
- b. The amount of state funds expended by the institutions.
- c. The names of the entities or recipients receiving state funds from the institutions.
- d. The amounts paid to the entities or recipients named in paragraph "c".
- e. A description of the department, program, or activity involved, including, to the extent practicable, the descriptive purpose and expected performance outcome of each budget program or activity.
- f. Past performance outcomes of the budget program or activity.
- g. State audit or report relating to the budget program or activity.
- h. Other information as the institutions may deem appropriate for a budget program or activity.

4. a. In providing information pursuant to [this section](#) on tax exemptions or credits, the department of revenue shall do the following:

- (1) Provide aggregate information for those tax exemptions or credits that are claimed by individual taxpayers.
- (2) Provide the information described in [subsection 2](#) for those tax exemptions or credits that are awarded by an agency.
- (3) Adhere to all applicable confidentiality provisions to the extent possible while complying with the requirements of [this section](#).

b. An agency awarding tax exemptions or credits shall provide to the department of revenue any information the department may request regarding such exemptions or credits.

5. In addition to the information to be provided pursuant to [subsection 2](#), there shall be provided on the searchable internet site all of the following:

- a. A listing and description of awarded tax credits claimed for the individual income tax, corporate income tax, franchise tax, and insurance premiums tax. An awarded tax credit is a tax credit allowed and claimed through a state-authorized program. For each category of tax

the internet site shall list each of the awarded tax credits applicable to it, the total amount of that tax credit claimed, and the number of taxpayers claiming the tax credit.

b. The estimated cost to the state of each of the twenty sales tax exemptions that account for the largest dollar amount share of sales tax exemptions under [section 423.3](#). The estimated cost to the state shall include the amount of exempt sales by business type for each county. This paragraph does not apply to the tax exemptions pursuant to [section 423.3, subsections 2, 31, 39, 58, 73, and 85](#).

c. The information to be provided pursuant to [subsection 2](#) shall also be provided for entities or recipients of the awarded tax credits or exemptions described in [this subsection](#).

6. [This section](#) does not apply to local governments.

[2011 Acts, ch 122, §44](#)

Referred to in [§8G.3, 422.20, 422.72](#)