

House File 2439 - Introduced

HOUSE FILE _____
BY VAN FOSSEN

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the establishment of a searchable budget
2 database web site for the public to access the details of the
3 expenditure of state tax revenues.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 6286YH 82
6 mg/sc/14

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1 1 Section 1. NEW SECTION. 23.1 INTENT == FINDINGS.
1 2 The general assembly finds that taxpayers should be able to
1 3 easily access the details on how the state is spending their
1 4 tax dollars and the performance results are achieved for those
1 5 expenditures. Therefore, it is the intent of the general
1 6 assembly to direct the department of management to create and
1 7 maintain a searchable budget database web site detailing where
1 8 tax dollars are expended, for what purpose tax dollars are
1 9 expended, and what results are achieved for all taxpayer
1 10 investments in state government.
1 11 Sec. 2. NEW SECTION. 23.2 SHORT TITLE.
1 12 This chapter shall be known as and may be cited as the
1 13 "Taxpayer Transparency Act".
1 14 Sec. 3. NEW SECTION. 23.3 DEFINITIONS.
1 15 As used in this chapter:
1 16 1. "Agency" means a state department, office, board,
1 17 commission, bureau, division, institution, or public
1 18 institution of higher education. "Agency" includes individual
1 19 state agencies and programs, as well as those programs and
1 20 activities that are administered by or involve more than one
1 21 agency. "Agency" includes all elective offices in the
1 22 executive branch of government and the general assembly.
1 23 2. "Director" means the director of the department of
1 24 management.
1 25 3. "Entity" or "recipients" means any of the following:
1 26 a. A corporation.
1 27 b. An association.
1 28 c. An employee union.
1 29 d. A limited liability company.
1 30 e. A limited liability partnership.
1 31 f. Any other legal business entity, including nonprofit
1 32 entities.
1 33 g. "Grant recipient".
1 34 h. Contractors.
1 35 i. A county, city, school district, or other local
2 1 government entity.
2 2 "Entity" or "recipients" does not include an individual
2 3 recipient of state assistance.
2 4 4. "Funding action or expenditure" includes details on the
2 5 type of spending that is provided including but not limited to
2 6 grants, contracts, and appropriations. "Funding action or
2 7 expenditure" includes tax exemptions or credits. Where
2 8 possible, a hyperlink to the actual grants or contracts shall
2 9 be provided.
2 10 5. "Funding source" means the state account or fund the
2 11 expenditure is appropriated from.
2 12 6. "State audit or report" shall include any audit or
2 13 report issued by the auditor of state, department of
2 14 management, legislative services agency, legislative
2 15 committee, or executive body relating to the entity or
2 16 recipient of funds, the budget program or activity, or agency.
2 17 Sec. 4. NEW SECTION. 23.4 SEARCHABLE BUDGET DATABASE WEB
2 18 SITE CREATED.
2 19 1. By January 1, 2010, the director shall develop and make

2 20 publicly available a single, searchable budget database web
2 21 site including the data required in this section for the most
2 22 recent state budget.
2 23 2. The searchable budget database web site developed
2 24 pursuant to this section shall allow the public at no cost to
2 25 search and aggregate information for all of the following:
2 26 a. Name and principal location or residence of the entity
2 27 or recipient of funds.
2 28 b. Amount of funds expended.
2 29 c. Funding or expending agency.
2 30 d. Funding source of the revenue expended.
2 31 e. Budget program or activity of the expenditure.
2 32 f. Descriptive purpose for the funding action or
2 33 expenditure.
2 34 g. Expected performance outcome for the funding action or
2 35 expenditure.
3 1 h. Past performance outcomes achieved for the funding
3 2 action or expenditure.
3 3 i. State audit or report relating to the entity or
3 4 recipient of funds or the budget program or activity or
3 5 agency.
3 6 j. Any other relevant information specified by the
3 7 director.

3 8 Sec. 5. NEW SECTION. 23.5 WEB SITE UPDATES.
3 9 Effective July 1, 2010, the searchable budget database web
3 10 site shall be updated for each fiscal year not later than
3 11 thirty days following the close of the fiscal year. In
3 12 addition, the director may update the searchable budget
3 13 database web site as new data becomes available. All state
3 14 agencies shall provide to the director all data that is
3 15 required to be included in the searchable budget database web
3 16 site not later than thirty days after the data becomes
3 17 available to the agency. The director shall provide guidance
3 18 to agency heads or the governing body of an agency to ensure
3 19 compliance with this section.

3 20 By January 1, 2011, the director shall add data for the
3 21 previous budgets to the searchable budget database web site.
3 22 Data for previous fiscal years may be added as available and
3 23 time permits. The director shall ensure that all data added
3 24 to the searchable budget database web site remains accessible
3 25 to the public for a minimum of ten years.

3 26 Sec. 6. NEW SECTION. 23.6 NONCOMPLIANCE.
3 27 The director shall not be considered in compliance with
3 28 this chapter if the data required for the searchable budget
3 29 database web site is not available in a searchable and
3 30 aggregate manner or the public is redirected to other
3 31 government web sites unless each of those sites has
3 32 information from all agencies and each category of information
3 33 required can be searched electronically by field in a single
3 34 search.

3 35 EXPLANATION

4 1 This bill requires the department of management to develop
4 2 and make available to the public by January 1, 2010, a single,
4 3 searchable budget database web site. This web site would
4 4 allow the public at no cost to search an aggregate database
4 5 that would provide the names and principal location or
4 6 residence of recipients of state funds, amount of funds
4 7 expended, the agency that provided those funds, the program or
4 8 activity of the expenditure, description of the purpose of the
4 9 expenditure, expected and past outcomes of funding actions or
4 10 expenditures, state audits relating to expenditures, and other
4 11 relevant information. Effective July 1, 2010, the web site is
4 12 to be updated within 30 days of the end of each fiscal year.
4 13 By January 1, 2011, data is to be added for previous budgets.
4 14 LSB 6286YH 82
4 15 mg/sc/14