

**House File 94 - Reprinted**

HOUSE FILE 94  
BY COMMITTEE ON STATE  
GOVERNMENT

(SUCCESSOR TO HF 6)

(As Amended and Passed by the House January 27, 2011)

**A BILL FOR**

1 An Act requiring the development of a searchable budget  
2 database and internet site for the public to access the  
3 details of the expenditure of state tax revenues and a  
4 searchable tax rate database and internet site for the  
5 public to access the details of each tax rate for all taxing  
6 districts in the state.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 8.6, Code 2011, is amended by adding the  
2 following new subsection:

3 NEW SUBSECTION. 9A. *Budget and tax rate databases.* To  
4 develop and make available to the public a searchable budget  
5 database and internet site as required under chapter 8G,  
6 division I, and to develop and make available to the public  
7 a searchable tax rate database and internet site as required  
8 under chapter 8G, division II.

9 Sec. 2. Section 8A.502, subsection 9, Code 2011, is amended  
10 by striking the subsection.

11 Sec. 3. NEW SECTION. 8G.1 **Intent — findings.**

12 The general assembly finds that taxpayers should be able to  
13 easily access the details on how the state is spending their  
14 tax dollars and the performance results achieved for those  
15 expenditures. Therefore, it is the intent of the general  
16 assembly to direct the department of management to create  
17 and maintain a searchable budget database and internet site  
18 detailing where tax dollars are expended, the purposes for  
19 which tax dollars are expended, and the results achieved for  
20 all taxpayer investments in state government.

21 Sec. 4. NEW SECTION. 8G.2 **Short title.**

22 This subchapter shall be known as and may be cited as the  
23 "*Taxpayer Transparency Act*".

24 Sec. 5. NEW SECTION. 8G.3 **Definitions.**

25 As used in this subchapter, unless the context otherwise  
26 requires:

27 1. "*Agency*" means a state department, office, board,  
28 commission, bureau, division, institution, or public  
29 institution of higher education. "*Agency*" includes individual  
30 state agencies and programs, as well as those programs and  
31 activities that are administered by or involve more than one  
32 agency. "*Agency*" includes all elective offices in the executive  
33 branch of government and the general assembly. "*Agency*"  
34 includes the judicial branch of state government.

35 2. "*Director*" means the director of the department of

1 management.

2 3. *"Entity"* or *"recipients"* means any of the following:

3 a. A corporation.

4 b. An association.

5 c. An employee union.

6 d. A limited liability company.

7 e. A limited liability partnership.

8 f. Any other legal business entity, including nonprofit  
9 entities.

10 g. A grant recipient.

11 h. Contractors.

12 i. A county, city, school district, or other local  
13 government entity.

14 *"Entity"* or *"recipients"* does not include an individual  
15 recipient of state assistance. The department of management  
16 shall define by rule adopted pursuant to chapter 17A the  
17 meaning of the term *"individual recipient of state assistance"*.

18 4. *"Funding action or expenditure"* includes details on the  
19 type of spending that is provided including but not limited  
20 to grants, contracts, and appropriations. *"Funding action  
21 or expenditure"* includes tax exemptions or credits. Where  
22 possible, an electronic link to the actual grants or contracts  
23 shall be provided. An electronic link shall be in a format  
24 that is a searchable document.

25 5. *"Funding source"* means the state account or fund from  
26 which the expenditure is appropriated.

27 6. *"Searchable internet site"* means an internet site  
28 that allows the public at no cost to search and compile the  
29 information identified in section 8G.4 and that provides such  
30 information in a format capable of being downloaded from the  
31 site to personal computers.

32 7. *"State audit or report"* shall include any audit or report  
33 issued by the auditor of state, department of management,  
34 legislative services agency, legislative committee, or  
35 executive body relating to the entity or recipient of funds,

1 the budget program or activity, or agency.

2 8. "*Tax exemption or credit*" means an exclusion from  
3 the operation or collection of a tax imposed in this state.  
4 Tax exemption or credit includes tax credits, exemptions,  
5 deductions, and rebates. "*Tax exemption or credit*" also  
6 includes sales tax refunds if such refunds are applied for and  
7 granted as a form of financial assistance, including but not  
8 limited to the refunds allowed in sections 15.331A and 423.4.

9 9. "*Taxing jurisdiction*" means a political subdivision  
10 of the state with the authority to levy taxes. Taxing  
11 jurisdiction includes but is not limited to a city, a county, a  
12 school district, and a township.

13 Sec. 6. NEW SECTION. **8G.4 Searchable budget database**  
14 **internet site created.**

15 1. By January 1, 2013, the director shall develop and make  
16 publicly available a database internet site for searching,  
17 accessing, and processing data, including the data required in  
18 this section, for the most recent state budget. The internet  
19 site shall be developed in such a way that the information can  
20 be provided to other software applications, including internet  
21 software applications, in a manner and format that allows such  
22 software applications to access and interpret the data using  
23 the internal programming of the software applications.

24 2. The searchable internet site developed pursuant to this  
25 section shall allow the public at no cost to search and compile  
26 the information provided pursuant to this subsection. Each  
27 state agency shall provide the following:

28 a. Name of the entity or recipient of state funds.

29 b. Amount of state funds expended.

30 c. Funding or expending agency.

31 d. Funding source.

32 e. Budget program or activity of the expenditure.

33 f. Descriptive purpose for the funding action or  
34 expenditure.

35 g. Expected performance outcome for the funding action or

1 expenditure, to the extent that such information is available  
2 and can be provided.

3 *h.* Past performance outcomes achieved for the funding  
4 action or expenditure, to the extent that such information is  
5 available and can be provided.

6 *i.* State audit or report relating to the entity or recipient  
7 of state funds or the budget program or activity or agency.

8 *j.* Any other relevant information specified by the director.

9 2A. *a.* In providing information pursuant to this section  
10 on tax exemptions or credits, the department of revenue shall  
11 do the following:

12 (1) Provide aggregate information for those tax exemptions  
13 or credits that are claimed by individual taxpayers.

14 (2) Provide the information described in subsection 2 for  
15 those tax exemptions or credits that are awarded by an agency.

16 (3) Adhere to all applicable confidentiality provisions to  
17 the extent possible while complying with the requirements of  
18 this section.

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

22 3. This section does not apply to local governments.

23 Sec. 7. NEW SECTION. **8G.5 Internet site updates.**

24 1. Effective July 1, 2013, the internet site shall be  
25 updated regularly as new data and information become available,  
26 but shall be updated no less frequently than annually within  
27 thirty days following the close of the state fiscal year. In  
28 addition, the director may update the internet site as new data  
29 becomes available. All agencies shall provide to the director  
30 data that is required to be included on the internet site not  
31 later than thirty days after the data becomes available to the  
32 agency. The director shall provide guidance to agency heads  
33 or the governing body of an agency to ensure compliance with  
34 this section.

35 2. By January 1, 2014, the director shall add data for

1 the previous budgets to the internet site. Data for previous  
2 fiscal years may be added as it becomes available and as time  
3 permits. The director shall ensure that all data added to the  
4 internet site remain accessible to the public for a minimum of  
5 ten years.

6 Sec. 8. NEW SECTION. **8G.6 Noncompliance.**

7 The director shall not be considered in compliance with this  
8 subchapter if the data required for the internet site is not  
9 available in a searchable manner and capable of being compiled  
10 or if the public is redirected to other government internet  
11 sites unless each of those sites displays information from  
12 all agencies and each category of information required can be  
13 searched electronically by field in a single search.

14 Sec. 9. NEW SECTION. **8G.10 Intent — findings.**

15 The general assembly finds that increasing the ease of  
16 public access to state and local tax rates, particularly  
17 where the rates are currently available from disparate  
18 government sources and are difficult for the public to collect  
19 and efficiently aggregate, significantly contributes to  
20 governmental accountability, public participation, and the  
21 understanding of the cost of government services. Therefore,  
22 it is the intent of the general assembly to direct the  
23 department of management, in consultation with the department  
24 of revenue, to create and maintain a searchable database and  
25 internet site of each tax rate for all taxing jurisdictions in  
26 the state to make citizen access to state and local tax rates  
27 as open, transparent, and publicly accessible as is feasible.

28 Sec. 10. NEW SECTION. **8G.11 Short title.**

29 This subchapter shall be known and cited as the "*Taxation*  
30 *Disclosure Act*".

31 Sec. 11. NEW SECTION. **8G.12 Tax rate database.**

32 1. *Searchable tax rate database.* By January 1, 2012, the  
33 department of management, in consultation with the department  
34 of revenue, shall make publicly available on an internet  
35 site a searchable database of all tax rates in the state for

1 each taxing jurisdiction. The information shall include all  
2 applicable tax types imposed in the taxing jurisdiction and  
3 shall be organized, presented, and accessible, to the extent  
4 possible, by county, city, and physical address for each  
5 residency or business. Individual tax levies shall be further  
6 specified within each tax rate.

7     2. *Geographical tax rate map.* In addition to searching for  
8 tax rates in the manner described in subsection 1, searches  
9 shall be accommodated by a geographical tax rate map of the  
10 state that is capable of being displayed with a level of  
11 specificity corresponding to each taxing jurisdiction.

12     3. *Individual tax rate calculator.* Tax rate calculators  
13 shall be provided on the searchable database to allow citizens  
14 and businesses to calculate taxes based on the location of the  
15 citizen or business. Calculation capability shall be provided  
16 at a minimum for property, sales, use, income, vehicle, and  
17 business taxes and shall be specific to the rate for the taxing  
18 jurisdiction identified by the citizen or business.

19     Sec. 12. NEW SECTION. **8G.13 Updating database.**

20     To facilitate the department of management's efforts in  
21 creating and maintaining a searchable database of the taxes  
22 identified in section 8G.12, subsection 3, for all taxing  
23 jurisdictions in the state, each taxing jurisdiction may  
24 annually be required to report its tax rates to the department  
25 of management or the department of revenue and shall report any  
26 changes to its tax rates within thirty days of the change.