

SENATE BILL 509

By Burchett

AN ACT to amend Tennessee Code Annotated, Title 9,
Chapter 4, relative to enact the Taxpayer
Transparency Act”.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 9, Chapter 4, Part 51, is amended by adding the following language as a new, appropriately designated section:

Section 9-4-5117.

(a) This section shall be known and may be cited as the “Taxpayer Transparency Act”.

(b) The general assembly finds that Tennessee’s taxpayers should be able to easily access the details on how state government is spending their tax dollars and what performance results are achieved for those expenditures. It is the intent of the general assembly, therefore, to direct the department of finance and administration to create and maintain a searchable budget database web site detailing where, for what purpose and what results are achieved for all taxpayer investments in state government.

(c) As used in this section:

(1) “Agency” means a state department, office, board, commission, bureau, division, institution, or institution of higher education. “Agency” includes individual state agencies and programs, as well as those programs and activities that cross agency lines. “State agency” includes all elective offices in the executive and legislative branches of government;

(2) “Commissioner” means the commissioner of finance and administration;

(3)

(A) "Entity or recipients" means a:

- (i) Corporation;
- (ii) Association;
- (iii) Union;
- (iv) Limited liability company;
- (v) Limited liability partnership;
- (vi) Other legal business entity, including non-profits;
- (vii) Grantees;
- (viii) Contractors; or
- (ix) County, city or other local government entity;

(B) "Entity or recipients" does not include an individual recipient of state assistance;

(4) "Funding action or expenditure" includes details on the type of spending (grant, contract, appropriations, etc.). This includes tax exemptions or credits. Where possible, a hyperlink to the actual grants or contracts shall be provided;

(5) "Funding source" means the state fund or account the expenditure is appropriated from;

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

(A) Name and principal location or residence of the entity or recipients of funds;

(B) Amount of funds expended;

- (C) Funding or expending agency;
- (D) Funding source of the revenue expended;
- (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;
- (H) Past performance outcomes achieved for the funding action or expenditure;
- (I) Any state audit or report relating to the entity or recipient of funds or the budget program/activity or agency; and
- (J) Any other relevant information specified by the department of finance and administration; and

(7) "State audit or report" includes any audit or report issued by the comptroller, fiscal review or other committee, or executive body relating to the entity or recipient of funds or the budget program or activity or agency.

(d) By January 1, 2010, the commissioner shall develop and make publicly available a single, searchable budget database web site, including the required data for fiscal year 2009-2010.

(e) Effective July 1, 2010, the searchable budget database web site shall be updated for each fiscal year not later than thirty (30) days following the close of the fiscal year. In addition, the commissioner may update the searchable budget database web site as new data becomes available. All state agencies shall provide to the commissioner all data that is required to be included in the searchable budget database web site not later than thirty (30) days after the data becomes available to the agency.

The commissioner shall provide guidance to agency heads to ensure compliance with this section.

(f) The commissioner shall continue to add data for previous budgets to the searchable budget database web site. Data for previous fiscal years may be added as is available and time permits. The commissioner shall ensure that all data added to the searchable budget database web site remains accessible to the public for a minimum of ten (10) years.

(g) The commissioner shall not be considered in compliance with this section if the data required for the searchable budget database web site is not available in a searchable and aggregate manner or if the public is redirected to other government web sites, unless each of those sites has information from all agencies and each category of information required can be searched electronically by field in a single search.

SECTION 2. This act shall take effect July 1, 2009, the public welfare requiring it.