## SENATE BILL 2832

## By Ketron

AN ACT to amend Tennessee Code Annotated, Title 5; Title 6; Title 7 and Title 49, to enact the "Local Government Transparency Act".

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

SECTION 1. This act shall be known and may be cited as the "Local Government Transparency Act".

SECTION 2.

(a) Beginning July 1, 2014, each county, city and school district shall post on its web site the following information:

(1) Contact information, including the phone number and e-mail address,

for all elected and appointed officials, including the head of each department and the public records custodian;

(2) Annual budget ordinances and appropriation ordinances;

(3) The procedures required to apply for building permits and zoning

variances;

(4)

(A) Any budget, financial audit, audit schedule, or special project report, including without limitation the comprehensive annual financial report, performance audits, and reports required by law;

(B) All such reports shall include the following:

(i) All actual revenues and expenditures for the previous fiscal year. Any report focusing on any subset of total should specify that only partial amounts are shown and identify the total amount and the nature of items not included in the report;



(ii) Revenues should be broken out by source, including the broad categories of local, state and federal tax dollars;

(iii) Expenditures should be separated into current operating, capital and debt service; and

(iv) Expenditure summaries for local units of government should reflect the per-resident calculation for comparison to other local governmental bodies. For school districts, a per-pupil calculation should be made based on full-time equivalent enrollment;

(5) A detailed list of the taxes and fees imposed by the city, county or school district;

(6) Ordinances, resolutions and rules governing the award of all bids and contracts for purchase in the amount of twenty-five thousand dollars (\$25,000) or more; and

(7) All bids and contracts for purchase in the amount of twenty-five thousand dollars (\$25,000) or more.

(b)

(1) Beginning July 1, 2014, each county, city and school district shall maintain and make publicly available a single, searchable expenditure and revenue web site database that allows the public at no cost to review information concerning moneys collected and expended by the county, city or school district.

(2) The web site database shall include the following data concerning all expenditures made by the unit of local government or school district:

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(A) The name and principal location or address of the entity receiving moneys, except that information concerning a payment to an employee of the unit of local government or school district shall identify the individual employee by name and business address or location only;

(B) The amount of expended moneys;

(C) The funding source of the expended moneys;

(D) The date of the expenditure;

(E) The name of the budget program, activity, or category supporting the expenditure;

(F) A description of the purpose for the expenditure; and

(G) To the extent possible, a unique identifier for each expenditure.

(3) The expenditure data shall be provided in an open structured data format that:

(A) May be downloaded by the user; and

(B) Allows the user to systematically sort, search and access all

(4) The web site database shall contain only information that is a public record or that is not confidential or otherwise protected from public disclosure pursuant to state or federal law.

(5) The county, city or school district shall:

data.

(A) Update the financial data contained on the web site database at least monthly;

(B) Archive the financial data for at least five (5) years, which shall remain accessible and searchable on the web site database; and

(C) Make the web site database easily accessible from the main page of the county, city or school district provider's web site.

SECTION 3.

it.

(a) The information required to be posted under Section 2 shall be easily accessible from the county, city or school district's home web page and searchable.

(b) The information required to be posted by this act is in addition to any other posting requirements required by law.

(c) If a unit of local government or school district fails to comply with this act, then any citizen who is a resident of the city, county or school district may file suit in the appropriate circuit or chancery court where the city, county or school district is located. The citizen may bring a mandamus or injunction action to compel the city, county, or school district to comply with the requirements set forth in subsection (a). The court may impose any penalty or other sanction as it deems appropriate. The court, in its discretion, may also award to the citizen bringing the action reasonable attorneys' fees and costs.

(d) No home rule municipality may adopt posting requirements that are less restrictive than as provided in this act.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring