By Senator Aronberg

2009594 27-00268A-09 A bill to be entitled

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An act relating to the state budget; creating s. 216.352, F.S.; providing a short title; providing legislative intent; providing definitions; requiring the Office of Policy and Budget in the Executive Office of the Governor to create a searchable budget data website; specifying factors to be used to search the website; requiring the office to establish the website by a certain date; requiring state agencies to provide data; requiring the website to be updated annually; providing an effective date.

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Be It Enacted by the Legislature of the State of Florida:

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Section 1. Section 216.352, Florida Statutes, is created to read:

216.352 State budget website.-

- (1) SHORT TITLE.—This section may be cited as the "Taxpayer Transparency Act."
- (2) INTENT.—The Legislature finds that the public needs to be fully informed about any expenditure of state revenues. This includes the purposes for and amount dispersed to state agencies, political subdivisions, and private entities. The Legislature also finds that the manner in which the state budget is organized and displayed makes it difficult for the public to determine how state funds are appropriated, to whom funds are appropriated, and the reasons for specific expenditures. The Legislature therefore intends that a searchable website be established that facilitates the public's ability to access

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detailed and understandable information relating to the appropriation of state revenues and the dispersal of those funds.

- (3) DEFINITIONS.—As used in this section, the term:
- (a) "Funding action" means the program or activity for which revenues are expended or dispersed, including any tax exemptions or credits.
  - (b) "Recipient" means:
  - 1. A state agency.
- 2. A political subdivision such as a county, municipality, school district, special district, authority, or any other public or quasi-public agency or corporation created by the State Constitution or by state law for the purpose of carrying out a public function.
- 3. A private firm, association, joint adventure, partnership, estate, trust, business trust, syndicate, fiduciary, corporation, or any other for-profit or not-for-profit business entity or organization.

The term does not include an individual recipient of state assistance.

- (c) "Searchable budget database website" means a website that allows the public at no cost to search and aggregate information relating to the appropriation and expenditure of state funds.
- (d) "State agency" means any entity of the executive, legislative, or judicial branch of state government to which funds are specifically appropriated in the appropriations act.
  - (e) "State audit or report" includes any audit or report

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issued by a state agency relating to the recipient of state funds, the expenditure of those funds, or the program or activity for which the funds are expended.

- (f) "State budget office" means the Office of Policy and Budget in the Executive Office of the Governor.
  - (4) DATABASE.-
- (a) By January 1, 2010, the state budget office shall develop, maintain, and make publicly available a single budget database website that is searchable by any of the following factors:
- $\underline{\mbox{1. The name and principal location or residence of the}}$  recipient of state funds.
- 2. The amount of funds expended and dispersed to a recipient.
  - 3. The funding or expending state agency.
- 4. The budget entity, appropriation category, and line-item number from which the expenditure is made.
- 5. The program or activity for which the funds may be expended.
  - 6. A descriptive purpose and goals for the funding action.
- 7. The expected performance measures for the funding action.
- 9. Any state audit or report related to the expenditure and dispersal of state funds.
- 10. Any other relevant information specified by the state budget office.
  - (b) All state agencies receiving and dispersing

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appropriated funds to recipients shall provide the state budget office with data and information necessary to accomplish the purposes of this section.

- If possible, hyperlinks shall be provided to the actual recipient's website, the budget line item, as well as any related state audits or reports.
- thereafter, the searchable budget database website shall be updated not later than 30 days following the close of the state fiscal year. The searchable budget database website may be continuously updated as new data becomes available. All state agencies shall provide to the state budget office any data that is required to be included in the searchable budget database website not later than 30 days after the data becomes available to the agency. The office shall provide procedures and guidance to agency heads to ensure compliance with this section.
- (d) The state budget office shall ensure that all data added to the searchable budget database website remains accessible to the public for a minimum of 10 years.

Section 2. This act shall take effect July 1, 2009.