

Substitute for HOUSE BILL No. 2457

By Committee on Government Efficiency and Technology

2-21

9 AN ACT relating to public finance; creating the Kansas taxpayer trans-
10 parency act; defining terms; requiring the secretary of administration
11 to develop and operate a specified website; enumerating information
12 which shall be made available on such website; establishing a time
13 period covered for information on such website; establishing the public
14 finance transparency board and prescribing its duties; and providing
15 for nondisclosure of certain information.
16

17 *Be it enacted by the Legislature of the State of Kansas:*

18 Section 1. This act shall be known and may be cited as the Kansas
19 taxpayer transparency act.

20 Sec. 2. (a) As used in the Kansas taxpayer transparency act:

21 (1) "Searchable website" means a website that allows the public to
22 search and aggregate the information identified in subsection (b). Such
23 term shall include requirements that the website offer the public the
24 ability to efficiently search and display data, and ascertain the total
25 amounts of revenues and expenditures of funds established within the
26 state treasury in an aggregate or summary form in a manner determined
27 by the secretary of administration; of compensation paid to public em-
28 ployees employed by state agencies; and of bond debt as specified in this
29 act.

30 (2) "Agency" means any entity or instrumentality of the state of Kan-
31 sas as defined in K.S.A. 75-3701, and amendments thereto, and any other
32 entity or instrumentality delegated statutory authority by the legislature
33 to issue bonds and to collect revenue for the purpose of repaying bonds
34 issued under authority delegated by statute.

35 (b) No later than March 1, 2008, the secretary of administration shall
36 develop and operate a single, searchable website accessible by the public
37 at no cost to access, that includes:

38 (1) Annual expenditures, as determined by the secretary of admin-
39 istration and as available within the central accounting system and state
40 payroll system, shall include, but not be limited to:

41 (A) Disbursements by any state agency from funds established within
42 the state treasury;

43 (B) bond debt payments;

- 1 (C) salaries and wages including, but not limited to, compensation
- 2 paid to individual employees of state agencies;
- 3 (D) contractual services including, but not limited to, amounts paid
- 4 to individual vendors;
- 5 (E) commodities including, but not limited to, amounts paid to in-
- 6 dividual vendors;
- 7 (F) capital outlay including, but not limited to, amounts paid to in-
- 8 dividual vendors;
- 9 (G) debt service including, but not limited to, amounts of bond in-
- 10 terest paid and sources of funds paid for individual bond issues;
- 11 (H) aid to local units including, but not limited to, amounts paid to
- 12 individual units of government for individually identifiable aid programs;
- 13 (I) other assistance and benefits; and
- 14 (J) capital improvements including, but not limited to, amounts of
- 15 bond principal paid and sources of funds paid for individual bond issues.
- 16 (2) Annual revenues, as determined by the secretary of administra-
- 17 tion and as available within the central accounting system, shall include,
- 18 but not be limited to:
 - 19 (A) Receipts or deposits by any state agency into funds established
 - 20 within the state treasury;
 - 21 (B) taxes including, but not limited to, compulsory contributions im-
 - 22 posed by the state for the purpose of financing services;
 - 23 (C) agency earnings including, but not limited to, amounts collected
 - 24 by each agency for merchandise sold, services performed, licenses and
 - 25 permits issued, or regulation;
 - 26 (D) revenue for the use of money and property including, but not
 - 27 limited to, amounts received for compensation for the use of state-owned
 - 28 money and property;
 - 29 (E) gifts, donations and federal grants including, but not limited to,
 - 30 amounts received from public and private entities to aid in support of a
 - 31 specific function or other governmental activity;
 - 32 (F) other revenue including, but not limited to, receipts not classified
 - 33 elsewhere; and
 - 34 (G) non-revenue receipts including, but not limited to, all receipts
 - 35 that do not constitute revenue.
- 36 (3) Annual bonded indebtedness which shall include, but not be limited
- 37 to, the amount of the total original obligation stated in terms of principal
- 38 and interest, the term of the obligation, the source of funding for repay-
- 39 ment of the obligation, the amounts of principal and interest previously
- 40 paid to reduce the obligation, the balance remaining of the obligation,
- 41 any refinancing of the obligation, and the cited statutory authority to issue
- 42 such bonds.
- 43 (4) Any other relevant information specified by the secretary of ad-

1 ministration after consulting with and seeking the advice of the public
2 finance transparency board as established in section 3, and amendments
3 thereto.

4 (c) The single website provided for in subsection (b) of this section
5 shall include data for fiscal year 2002 and each fiscal year thereafter. Such
6 data shall be retained on the single website for not less than 10 years and
7 shall include data for the most recent fiscal years. Data that is available
8 in the central accounting system and state payroll system shall be on the
9 single website as soon as possible, but not later than 45 days after the last
10 day of the preceding fiscal year. The secretary of administration shall
11 develop policies and procedures to make data available from any other
12 source. Nothing in this act shall require the secretary of administration
13 to provide information on the website that is not available at the time of
14 initial implementation of the website in the central accounting system,
15 and the state payroll system. After implementation of the initial website,
16 the public finance transparency board shall advise the secretary of ad-
17 ministration on incorporating additional information described by this act
18 from any other source of information available to the secretary of admin-
19 istration including information submitted by state agencies pursuant to
20 subsection (d) of this section.

21 (d) Any state agency shall provide, at the request of the secretary of
22 administration, such information as is necessary to accomplish the pur-
23 poses of this act.

24 (e) Nothing in this act shall permit or require the disclosure of in-
25 formation which is considered confidential by state or federal law.

26 Sec. 3. (a) There is hereby established the public finance transpar-
27 ency board for the purpose of advising and consulting with the secretary
28 of administration on the content, format and reports to be produced on
29 the website established in section 2, and amendments thereto.

30 (b) The board shall consist of members as follows:

31 (1) The secretary of administration or the secretary's designee, who
32 shall serve as chairperson of the board;

33 (2) the director of accounts and reports or the director's designee;

34 (3) two members who are chief executive officers of agencies of the
35 executive branch or such officer's designees, appointed by the governor,
36 who shall serve at the pleasure of the governor;

37 (4) four members of the general public, two appointed by the gov-
38 ernor, one appointed by the president of the senate and one appointed
39 by the speaker of the house;

40 (5) four members of the legislature, one appointed by the president
41 of the senate, one appointed by the minority leader of the senate, one
42 appointed by the speaker of the house, and one appointed by the minority
43 leader of the house, all of whom shall serve at the pleasure of the ap-

- 1 pointing official;
- 2 (6) the legislative post auditor or such auditor's designee;
- 3 (7) the state archivist or such archivist's designee; and
- 4 (8) the director of legislative research or such director's designee.
- 5 (c) The board shall annually elect one member from the board as
- 6 vice-chairperson and another as secretary.
- 7 (d) Eight members of the board shall constitute a quorum and the
- 8 affirmative vote of eight members shall be necessary for any action taken
- 9 by the board. No vacancy in the membership of the board shall impair
- 10 the right of a quorum to exercise all the rights and perform all the duties
- 11 of the board.
- 12 (e) General public members and legislative members of the board
- 13 attending meetings of the board, or attending subcommittee meetings
- 14 thereof authorized by the board, shall be paid compensation, subsistence
- 15 allowances, mileage and other expenses as provided in K.S.A. 75-3223,
- 16 and amendments thereto.
- 17 (f) In order to achieve its purpose as provided in this act, the board
- 18 shall:
- 19 (1) Advise the secretary of administration, after implementation of
- 20 the initial website, on incorporating additional information described by
- 21 this act from any other source of information available to the secretary of
- 22 administration including information submitted by state agencies pursu-
- 23 ant to subsection (d) of section 2, and amendments thereto;
- 24 (2) serve in an advisory capacity to the secretary of administration,
- 25 who shall from time to time consult with and seek the advice of the board
- 26 on matters related to the further development of the website, expansion
- 27 of the content of information for the website, and new reports to be
- 28 generated on the website to assist the public in accessing public
- 29 information;
- 30 (3) seek advice from the general public, professional associations, ac-
- 31 ademic groups and institutions and individuals with knowledge of and
- 32 interest in areas of public information access, gateway services, add-on
- 33 services and electronic information; and
- 34 (4) meet at least twice during each fiscal year on the call of the sec-
- 35 retary of administration who shall set the agenda for such meetings, which
- 36 shall include a report on the progress in implementing and developing
- 37 the website, proposed enhancements to the website in terms of content,
- 38 format, policies and procedures and reports, and other matters as deemed
- 39 appropriate by the secretary of administration.
- 40 (g) All state agencies shall cooperate with the board in providing such
- 41 assistance as may be requested for the achievement of its purpose.
- 42 Sec. 4. The secretary of administration shall implement the provi-
- 43 sions of this act by policies and procedures.

1 Sec. 5. This act shall take effect and be in force from and after its
2 publication in the statute book.