

1 A bill to be entitled
 2 An act relating to the searchable budget database website;
 3 creating s. 216.352, F.S.; providing a short title;
 4 providing legislative intent; providing definitions;
 5 requiring the Auditor General, in coordination with the
 6 Department of Revenue, to create a searchable budget
 7 database website for access to information relating to the
 8 appropriation and expenditure of state funds; specifying
 9 factors to be used to search the website; requiring the
 10 office to establish the website by a certain date;
 11 requiring state agencies to provide data; requiring the
 12 website to be updated monthly once fully established;
 13 requiring the data to remain accessible to the public for
 14 a specified period; providing a compliance provision;
 15 providing an effective date.

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

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

21 216.352 State budget website.--

22 (1) SHORT TITLE.--This section may be cited as the
 23 "Taxpayer Transparency Act."

24 (2) INTENT.--The Legislature finds that the public needs
 25 to be fully informed about any expenditure of state revenues.

26 This includes the purposes for and amount dispersed to state
 27 agencies, political subdivisions, and private entities. The
 28 Legislature also finds that the manner in which the state budget

29 is organized and displayed makes it difficult for the public to
 30 determine how state funds are appropriated, to whom funds are
 31 appropriated, and the reasons for specific expenditures. The
 32 Legislature therefore intends that a searchable website be
 33 established that facilitates the public's ability to access
 34 detailed and understandable information relating to the
 35 appropriation of state revenues and the dispersal of those
 36 funds.

37 (3) DEFINITIONS.--As used in this section, the term:

38 (a) "Funding action" means the program or activity for
 39 which revenues are expended or dispersed, including any tax
 40 exemptions or credits.

41 (b) "Recipient" means:

42 1. A state agency.

43 2. A political subdivision such as a county, municipality,
 44 school district, special district, authority, or any other
 45 public or quasi-public agency or corporation created by the
 46 State Constitution or by state law for the purpose of carrying
 47 out a public function.

48 3. A private firm, association, joint adventure,
 49 partnership, estate, trust, business trust, syndicate,
 50 fiduciary, corporation, union, or any other for-profit or not-
 51 for-profit business entity or organization.

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

55 (c) "Searchable budget database website" means a website
 56 that allows the public, at no cost, to search and aggregate

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57 information relating to the appropriation and expenditure of
58 state funds.

59 (d) "State agency" means any entity of the executive,
60 legislative, or judicial branch of state government to which
61 funds are specifically appropriated in the appropriations act.

62 (e) "State audit or report" includes any audit or report
63 issued by a state agency relating to the recipient of state
64 funds, the expenditure of those funds, or the program or
65 activity for which the funds are expended.

66 (4) DATABASE.--

67 (a) By January 1, 2010, the Auditor General, in
68 coordination with the Department of Revenue, shall develop,
69 maintain, and make publicly available a single budget database
70 website that is searchable by any of the following factors:

71 1. The name and principal location or residence of the
72 recipient of state funds.

73 2. The amount of funds expended and dispersed to a
74 recipient.

75 3. The funding or expending state agency.

76 4. The budget entity, appropriation category, and line-
77 item number from which the expenditure is made.

78 5. The program or activity for which the funds may be
79 expended.

80 6. A descriptive purpose and goals for the funding action.

81 7. The expected performance measures for the funding
82 action.

83 8. The past performance outcomes achieved for the funding
84 action or expenditure.

85 9. Any state audit or report related to the expenditure
86 and dispersal of state funds.

87 10. Any other relevant information specified by the
88 Auditor General in coordination with the Department of Revenue.

89 (b) All state agencies receiving and dispersing
90 appropriated funds to recipients shall provide the Auditor
91 General with data and information necessary to accomplish the
92 purposes of this section.

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94 If possible, hyperlinks shall be provided to the actual
95 recipient's website and the budget line item, as well as any
96 related state audits or reports.

97 (c) The searchable budget database website shall be
98 updated monthly once it is fully established and operational.
99 The searchable budget database website may be continuously
100 updated as new data becomes available. All state agencies shall
101 provide to the Auditor General any data that is required to be
102 included in the searchable budget database website not later
103 than 30 days after the data becomes available to the agency. The
104 office shall provide procedures and guidance to agency heads to
105 ensure compliance with this section.

106 (d) The Auditor General shall ensure that all data added
107 to the searchable budget database website remains accessible to
108 the public for a minimum of 10 years.

109 (e) The searchable budget database website shall be
110 considered in compliance with the requirements of this act if
111 the data required for the website is available in a searchable
112 and aggregate manner and the public is not redirected to other

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113 | government websites, unless each of those sites has information
114 | from all agencies and each category of information required can
115 | be searched electronically by field in a single search.

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