



# Senate Finance Committee

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## BILL SUMMARY

**Legislation:** Senate Bill 105, P.N. 88  
**Sponsor:** Senator Browne  
**Act Amended:** None – creates the Taxpayer Transparency Act  
**Topic:** Searchable budget database  
**Date:** February 11, 2011

### Summary:

Senate Bill 105 creates the Taxpayer Transparency Act, which requires the Treasury Department to implement an Internet website providing a single, searchable budget database for Commonwealth expenditures. The budget database containing the data for the fiscal 2011-2012 budget shall be implemented by January 1, 2012.

The Internet website shall include data relating to expenditures of \$5,000 or more. Each agency, including a Commonwealth agency, a judicial agency and a legislative agency, shall provide the required information to the Treasury Department no less than 30 days after it becomes available to the agency. Information exempt from disclosure under the Right-to-Know Law is not required to be provided.

The required information shall include the name and address of a recipient of funding (other than an individual recipient of state assistance or services or employee benefit buyouts), the amount and source of funds expended or received, a description of the purpose of the expenditure, expected and past performance outcomes, relevant State audit reports and budget implementation data related to personnel positions and vacancies, operating costs and fixed assets.

Data for each fiscal year shall be added to the database beginning no later than 30 days following the start of the fiscal year. This includes expenditure codes related to appropriations adopted in the general appropriation act, a nonpreferred appropriation act and a special fund appropriation act and all funds authorized by the executive branch.

The database shall also include weekly revenue reports for the General Fund and Motor License Fund. The reports shall include a comparison of actual collections with prior year actual collections.

The data in the searchable budget database shall remain accessible for a minimum of ten years.

The Treasury Department shall not be considered in compliance with the act if the budget database is not searchable, is unable to be aggregated or if the public is redirected to other government websites unless such websites contain the information required under this act.

Previous Legislation: Senate Bill 1350 (2007-2008 session) and Senate Bill 105 (2009-2010 session)