

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2011

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HOUSE BILL 400

Short Title: Taxpayer Transparency Act. (Public)

Sponsors: Representatives McElraft, Blackwell, Blust, and Avila (Primary Sponsors).
For a complete list of Sponsors, see Bill Information on the NCGA Web Site.

Referred to: Finance.

March 21, 2011

1 A BILL TO BE ENTITLED
2 AN ACT TO CREATE A SEARCHABLE BUDGET DATABASE FOR STATE SPENDING.

3 The General Assembly of North Carolina enacts:

4 SECTION 1. Chapter 147 of the General Statutes is amended by adding a new
5 Article to read:

6 "Article 3E.

7 "Taxpayer Transparency Act.

8 "**§ 147-33.120. Findings and purpose.**

9 The General Assembly finds that taxpayers should be able easily to access the details on
10 how the State is spending their tax dollars and what performance results are achieved for those
11 expenditures. It is the intent of the General Assembly, therefore, to direct the Office of State
12 Budget and Management to create and maintain a searchable budget database Web site
13 detailing where, for what purpose, and what results are achieved for all taxpayer investments in
14 State government.

15 "**§ 147-33.121. Short title.**

16 This Article shall be known and may be cited as the "Taxpayer Transparency Act."

17 "**§ 147-33.122. Definitions.**

18 The following definitions apply in this Article:

- 19 (1) Agency. – A State department, office, board, commission, bureau, division,
20 institution, or institution of higher education. The term includes individual
21 State agencies and programs, as well as those programs and activities that
22 cross agency lines. The term also includes all elective offices in the
23 executive, legislative, and judicial branch of State government.
- 24 (2) Director. – The Governor or the person in the Office of State Budget and
25 Management designated by the Governor to administer the provisions of this
26 Article.
- 27 (3) Entity or recipients. – The term includes all of the following but does not
28 include an individual recipient of State assistance:
- 29 a. A corporation.
30 b. An association.
31 c. A union.
32 d. A limited liability company.
33 e. A limited liability partnership.
34 f. Any other legal business entity, including nonprofits.
35 g. Grantees.



- 1 h. Contractors.
2 i. A county, city, or other local government entity.
3 (4) Funding action or expenditure. – The term includes details on the type of
4 spending (grant, contract, appropriations, or any other type) that is for the
5 amount of ten thousand dollars (\$10,000) or more. The term also includes
6 tax exemptions or credits.
7 (5) Funding source. – The State account from which the expenditure is
8 appropriated.
9 (6) Searchable budget database Web site. – A Web site that allows the public at
10 no cost to search and aggregate information for all of the following:
11 a. The name and principal location or residence of the entity or
12 recipients of funds.
13 b. The amount of funds expended.
14 c. The funding or expending agency.
15 d. The funding source of the revenue expended.
16 e. The budget program or activity of the expenditure.
17 f. A descriptive purpose for the funding action or expenditure.
18 g. The expected performance outcome for the funding action or
19 expenditure.
20 h. The past performance outcomes achieved for the funding action or
21 expenditure.
22 i. Any State audit or report relating to the entity or recipient of funds or
23 to the budget program, activity, or agency.
24 j. Any other relevant information specified by the Office of State
25 Budget and Management.
26 (7) State audit or report. – The term includes any audit or report issued by the
27 State Auditor, the State Controller, a legislative committee, or an executive
28 body relating to the entity or recipient of funds or the budget program or
29 activity or agency.

30 **"§ 147-33.123. Searchable budget database Web site created.**

31 (a) By January 1, 2013, the Director shall develop and make publicly available a single,
32 searchable budget database Web site including the required data for the 2011-2013 fiscal
33 biennium. The Web site shall be given a unique and simplified Web site address. In addition to
34 the information specified by G.S. 147-33.122 that shall be made accessible through the single,
35 searchable budget database Web site, the Web site shall also provide, where possible, a
36 hyperlink to the actual grants or contracts that is a funding action or expenditure.

37 (b) Each State agency that maintains a generally accessible Internet site or for which a
38 generally accessible Internet site is maintained shall include a link on the front page of the
39 agency's Internet site to the searchable budget database Web site.

40 **"§ 147-33.124. Updates.**

41 Effective July 1, 2012, the searchable budget database Web site shall be updated for each
42 fiscal year not later than 30 days following the close of the fiscal year. In addition, the Director
43 may update the searchable budget database Web site as new data becomes available. All State
44 agencies shall provide to the Director all data that is required to be included in the searchable
45 budget database Web site not later than 30 days after the data becomes available to the agency.
46 The Director shall provide guidance to agency heads to ensure compliance with this section. By
47 January 1, 2013, the Director shall add data for the budget for the 2009-2011 fiscal biennium to
48 the searchable budget database Web site. Data for previous fiscal years may be added as
49 available and as time permits. The Director shall ensure that all data added to the searchable
50 budget database Web site remains accessible to the public for a minimum of 10 years.

51 **"§ 147-33.125. Compliance with Article.**

1 The Director shall not be considered in compliance with this Article if the data required for
2 the searchable budget database Web site is not available in a searchable and aggregate manner
3 or the public is redirected to other government Web sites, unless each of those sites has
4 information from all agencies and each category of information required can be searched
5 electronically by field in a single search."

6 **SECTION 2.** This act is effective when it becomes law.