

[As Amended by House Committee of the Whole]

As Amended by House Committee

Session of 2008

HOUSE BILL No. 2730

By Representatives Kelley, Holland, King, Loganbill, McLachlan,
McLeland, Jim Morrison, Quigley, Siegfried, Swenson and Trimmer

1-31

13 AN ACT relating to public finance; creating the Kansas taxpayer trans-
14 parency act; defining terms; requiring the secretary of administration
15 to develop and operate a specified website; enumerating information
16 which shall be made available on such website; establishing a time
17 period covered for information on such website; establishing the public
18 finance transparency board and prescribing its duties; and providing
19 for nondisclosure of certain information.
20

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

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

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

25 (1) "Searchable website" means a website that allows the public to
26 search and aggregate the information identified in subsection (b) includ-
27 ing requirements that the website offer the public the ability to efficiently
28 search and display data, and ascertain the total amounts of revenues and
29 expenditures (A) of funds established within the state treasury in an ag-
30 gregate or summary form in a manner determined by the secretary of
31 administration, (B) of compensation paid to public employees employed
32 by state agencies, and (C) of bond debt as specified in this act.

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

38 (3) "Board" means the public finance transparency board.

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

42 (1) Annual expenditures, as determined by the secretary of admin-
43 istration and as available within the central accounting system and state

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

1 viously paid to reduce the obligation, the balance remaining of the obli-
2 gation, any refinancing of the obligation, and the cited statutory authority
3 to issue such bonds.

4 **[(4) All campaign finance reports and ethics reports required**
5 **by the governmental ethics commission.]**

6 ~~(4)~~ **[(5) [A counter on the website which will show the number**
7 **of times the website has been accessed.**

8 **[(6) The amount of money spent on implementing the provi-**
9 **sions of the Kansas taxpayer transparency act shown on an annual**
10 **basis.]**

11 **[(7)]** Any other relevant information specified by the secretary of ad-
12 ministration after consulting with and seeking the advice of the public
13 finance transparency board as established in section 3, and amendments
14 thereto.

15 (c) The single website provided for in subsection (b) of this section
16 shall include data for fiscal year 2002 and each fiscal year thereafter. The
17 website shall be designed so that such data shall be retained on the single
18 website for not less than 10 years and shall include data for the most
19 recent fiscal years. Data that is available in the central accounting system
20 and state payroll system shall be on the single website as soon as possible,
21 but not later than 45 days after the last day of the preceding fiscal year.
22 The secretary of administration shall develop policies and procedures to
23 make data available from any other source. Nothing in this act shall re-
24 quire the secretary of administration to provide information on the web-
25 site that is not available in the central accounting system and the state
26 payroll system at the time of initial implementation of the website. After
27 implementation of the initial website, the public finance transparency
28 board shall advise the secretary of administration on incorporating addi-
29 tional information described by this act from any other source of infor-
30 mation available to the secretary of administration including information
31 submitted by state agencies pursuant to subsection (d) of this section.

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

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

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

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

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

- 1 (2) the director of accounts and reports or the director's designee;
- 2 (3) two members who are chief executive officers of agencies of the
3 executive branch or such officer's designees, appointed by the governor,
4 who shall serve at the pleasure of the governor;
- 5 (4) four members of the general public, two appointed by the gov-
6 ernor, one appointed by the president of the senate and one appointed
7 by the speaker of the house;
- 8 (5) four members of the legislature, one appointed by the president
9 of the senate, one appointed by the minority leader of the senate, one
10 appointed by the speaker of the house, and one appointed by the minority
11 leader of the house, all of whom shall serve at the pleasure of the ap-
12 pointing official;
- 13 (6) the legislative post auditor or such auditor's designee;
- 14 (7) the state archivist or such archivist's designee; and
- 15 (8) the director of legislative research or such director's designee.
- 16 (c) The board shall annually elect one member from the board as
17 vice-chairperson and another as secretary.
- 18 (d) Eight members of the board shall constitute a quorum and the
19 affirmative vote of eight members shall be necessary for any action taken
20 by the board. No vacancy in the membership of the board shall impair
21 the right of a quorum to exercise all the rights and perform all the duties
22 of the board.
- 23 (e) General public members and legislative members of the board
24 attending meetings of the board, or attending subcommittee meetings
25 thereof authorized by the board, shall be paid compensation, subsistence
26 allowances, mileage and other expenses as provided in K.S.A. 75-3223,
27 and amendments thereto.
- 28 (f) In order to achieve its purpose as provided in this act, the board
29 shall:
- 30 (1) Advise the secretary of administration, after implementation of
31 the initial website, on incorporating additional information described by
32 this act from any other source of information available to the secretary of
33 administration including information submitted by state agencies pursu-
34 ant to subsection (d) of section 2, and amendments thereto;
- 35 (2) serve in an advisory capacity to the secretary of administration,
36 who shall from time to time consult with and seek the advice of the board
37 on matters related to the further development of the website, expansion
38 of the content of information for the website, and new reports to be
39 generated on the website to assist the public in accessing public
40 information;
- 41 (3) seek advice from the general public, professional associations, ac-
42 ademic groups and institutions and individuals with knowledge of and
43 interest in areas of public information access, gateway services, add-on

1 services and electronic information; and

2 (4) meet at least twice during each fiscal year on the call of the sec-
3 retary of administration who shall set the agenda for such meetings, which
4 shall include a report on the progress in implementing and developing
5 the website, proposed enhancements to the website in terms of content,
6 format, policies and procedures and reports, and other matters as deemed
7 appropriate by the secretary of administration.

8 (g) All state agencies shall cooperate with the board in providing such
9 assistance as may be requested for the achievement of its purpose.

10 Sec. 4. The secretary of administration shall implement the provi-
11 sions of this act by policies and procedures.

12 **Sec. 5. The provisions of sections 1 through 4, and amend-**
13 **ments thereto, shall expire on June 30, 2013.**

14 **[Sec. 6. The secretary of administration shall prepare and sub-**
15 **mit a detailed report on the implementation and administration of**
16 **the Kansas taxpayer transparency act to the legislature at the be-**
17 **ginning of the regular session in 2015.]**

18 Sec. ~~5: 6:~~ [7.] This act shall take effect and be in force from and after
19 its publication in the Kansas register.