

SENATE BILL No. 226

By Committee on Ways and Means

2-5

9 AN ACT concerning government transparency; regarding state funds;
10 legislative votes; amending K.S.A. 2008 Supp. 74-72,123 and repealing
11 the existing section.
12

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

14 Section 1. K.S.A. 2008 Supp. 74-72,123 is hereby amended to read
15 as follows: 74-72,123. (a) As used in the Kansas taxpayer transparency act:

16 (1) "Searchable website" means a website that allows the public to
17 search and aggregate the information identified in subsection (b) includ-
18 ing requirements that the website offer the public the ability to efficiently
19 search and display data, and ascertain the total amounts of revenues and
20 expenditures (A) of funds established within the state treasury in an ag-
21 gregate or summary form in a manner determined by the secretary of
22 administration, (B) of compensation paid to public employees employed
23 by state agencies, ~~and~~ (C) of bond debt as specified in this act *and (D) of*
24 *votes made by a legislator on bills passed during the legislative session.*

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

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

31 (b) No later than March 1, 2009, the secretary of administration shall
32 develop and operate a single, searchable website accessible by the public
33 at no cost to access, that includes:

34 (1) Annual expenditures, as determined by the secretary of admin-
35 istration and as available within the central accounting system and state
36 payroll system *and as reported by each school district*, shall include, but
37 not be limited to:

38 (A) Disbursements by any state agency from funds established within
39 the state treasury;

40 (B) bond debt payments;

41 (C) salaries and wages including, but not limited to, compensation
42 paid to individual employees of state agencies;

43 (D) contractual services including, but not limited to, amounts paid

- 1 to individual vendors;
- 2 (E) commodities including, but not limited to, amounts paid to in-
- 3 dividual vendors;
- 4 (F) capital outlay including, but not limited to, amounts paid to in-
- 5 dividual vendors;
- 6 (G) debt service including, but not limited to, amounts of bond in-
- 7 terest paid and sources of funds paid for individual bond issues;
- 8 (H) aid to local units including, but not limited to, amounts paid to
- 9 individual units of government for individually identifiable aid programs;
- 10 (I) other assistance and benefits; ~~and~~
- 11 (J) capital improvements including, but not limited to, amounts of
- 12 bond principal paid and sources of funds paid for individual bond issues;
- 13 (K) *on and after September 1, 2010, the expense items for a school*
- 14 *district as required to be reported to the secretary of administration under*
- 15 *section 2, and amendments thereto.*
- 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 lim-
- 37 ited to the amount of the total original obligation stated in terms of prin-
- 38 cipal and interest, the term of the obligation, the source of funding for
- 39 repayment of the obligation, the amounts of principal and interest pre-
- 40 viously paid to reduce the obligation, the balance remaining of the obli-
- 41 gation, any refinancing of the obligation, and the cited statutory authority
- 42 to issue such bonds.
- 43 (4) *A record of each legislator's vote on any bill voted on during the*

1 *legislative session, starting with the 2009 legislative session and to be*
2 *updated on a daily basis.*

3 ~~(4)~~ (5) Any other relevant information specified by the secretary of
4 administration after consulting with and seeking the advice of the public
5 finance transparency board as established in K.S.A. 2008 Supp. 74-72,124,
6 and amendments thereto.

7 (c) The single website provided for in subsection (b) of this section
8 shall include data for fiscal year 2003 and each fiscal year thereafter. The
9 website shall be designed so that such data shall be retained on the single
10 website for not less than 10 years and shall include data for the most
11 recent fiscal years. Data that is available in the central accounting system
12 and state payroll system shall be on the single website as soon as possible,
13 but not later than 45 days after the last day of the preceding fiscal year.
14 The secretary of administration shall develop policies and procedures to
15 make data available from any other source. Nothing in this act shall re-
16 quire the secretary of administration to provide information on the web-
17 site that is not available in the central accounting system and the state
18 payroll system at the time of initial implementation of the website. After
19 implementation of the initial website, the public finance transparency
20 board shall advise the secretary of administration on incorporating addi-
21 tional information described by this act from any other source of infor-
22 mation available to the secretary of administration including information
23 submitted by state agencies pursuant to subsection (d) of this section.

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

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

29 New Sec. 2. (a) Each school district shall report the following items
30 to the secretary of administration by July 1, 2010, and on July 1 of each
31 year thereafter:

32 (1) Bond debt payments;

33 (2) salaries and wages including but not limited to, compensation paid
34 to individual employees;

35 (3) contractual services including, but not limited to, amounts paid
36 to individual vendors;

37 (4) commodities including, but not limited to, amounts paid to indi-
38 vidual vendors

39 (5) capital outlay including, but not limited to, amounts paid to in-
40 dividual vendors;

41 (6) debt service including, but not limited to, amounts of bond inter-
42 est paid for individual bond issues;

43 (7) aid to local units including, but not limited to, amounts paid to

- 1 individual units of government for individually identifiable aid programs;
- 2 (8) other assistance and benefits; and
- 3 (9) capital improvements including, but not limited to, amounts of
- 4 bond principal paid and sources of funds paid for individual bond issues.
- 5 (b) This section shall be part of and supplemental to the Kansas tax-
- 6 payer transparency act.
- 7 Sec. 3. K.S.A. 74-72,123 is hereby repealed.
- 8 Sec. 4. This act shall take effect and be in force from and after its
- 9 publication in the Kansas register.