

# WEST VIRGINIA LEGISLATURE

## 2017 REGULAR SESSION

**Introduced**

### **House Bill 2993**

**FISCAL  
NOTE**

BY DELEGATE WILSON

[Introduced March 14, 2017; Referred  
to the Committee on Government Organization then  
Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new article,  
 2 designated §6-9B-1, §6-9B-2, §6-9B-3, §6-9B-4, §6-9B-5 and §6-9B-6, all relating to  
 3 creating and maintaining a searchable online budget database to easily access the details  
 4 on how the state is spending tax dollars and what performance results are achieved for  
 5 those expenditures; designating this as the "Budget and Spending Transparency Act";  
 6 providing a short title, legislative findings, definitions, content requirements and updates;  
 7 and compliance by the State Tax Department.

*Be it enacted by the Legislature of West Virginia:*

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new  
 2 article, designated §6-9B-1, §6-9B-2, §6-9B-3, §6-9B-4, §6-9B-5 and §6-9B-6, all to read as  
 3 follows:

**ARTICLE 9B. BUDGET AND SPENDING TRANSPARENCY ACT.**

**§6-9B-1. Short title.**

1 This article shall be known and may be cited as the "Budget and Spending Transparency  
 2 Act."

**§6-9B-2. Legislative finding.**

1 The Legislature finds that taxpayers should be able to easily access the details on how  
 2 the state is spending their tax dollars and what performance results are achieved for those  
 3 expenditures. It is the intent of the Legislature, therefore, to direct the State Tax Department to  
 4 create and maintain a searchable budget database website detailing where, for what purpose and  
 5 the results achieved for all taxpayer investments in state government.

**§6-9B-3. Definitions.**

1 For the purpose of this article, the following terms shall be defined as:

2 (a) "Agency" means a state department, office, board, commission, bureau, division,  
 3 institution or institution of higher education. This includes individual state agencies and programs,  
 4 as well as those programs and activities that cross agency lines. "State agency" includes all

5 elective offices in the Executive Branch of government and the Legislature.

6 (b) "Tax Department" means the State Tax Department. For the purpose of this article, the  
7 Tax Department's duties are generally those respectively assigned in the code: *Provided, That*  
8 the Tax Department may establish any methods or procedures as necessary to accomplish the  
9 intent and goals of this article.

10 (c) "Entity" or "recipients" means any corporation, association, union, limited liability  
11 corporation, limited liability partnership, legal business entity including nonprofit organizations,  
12 grantee, contractor or any county, municipal or other local government entity: *Provided, That* the  
13 term "entity" or "recipients" does not include an individual recipient of state assistance.

14 (d) "Funding action or expenditure" includes details on the type of spending (grant,  
15 contract, appropriations, etc.). This includes, but is not limited to, tax exemptions, tax credits or  
16 any expenditure from any civil contingency or similar fund. Where possible, a hyperlink to the  
17 actual grants or contracts shall be provided.

18 (e) "Funding source" means the state account from which the expenditure is appropriated.

19 (f) "Searchable budget database website" means a website that allows the public at no  
20 cost to search and aggregate information regarding the state's budget and spending.

21 (g) "State audit or report" includes any audit or report issued by the State Tax Department,  
22 Legislative Auditor, legislative committee or executive body relating to the entity or recipient of  
23 funds or the budget program, activity or agency.

#### **§6-9B-4. Searchable budget database website created.**

1 No later than January 1, 2018, the Tax Department shall develop and make publicly  
2 available a single, searchable budget database website including the required data for the current  
3 fiscal year. The searchable database shall also contain the required information for the previous  
4 three fiscal years. Each year thereafter, the Tax Department shall make the budget information  
5 available within thirty days after the budget is approved.

#### **§6-9B-5. Content requirements and updates.**

1           (a) The Tax Department shall include as part of the searchable budget database website  
2 the following content:

3           (1) The name and principal location or residence of the entity or recipients of funds;

4           (2) The name of the person or entity requesting the funds;

5           (3) The amount of funds expended rounded to the nearest cents per \$100;

6           (4) The funding or expending agency;

7           (5) The funding source of the revenue expended;

8           (6) The budget program, category or activity of the expenditure;

9           (7) A descriptive purpose for the funding action or expenditure;

10          (8) The expected performance outcome for the funding action or expenditure;

11          (9) The past performance outcomes achieved for the funding action or expenditure;

12          (10) Any state audit or report relating to the entity or recipient of funds or the budget  
13 program or agency;

14          (11) A formula whereby a taxpayer may enter the amount of taxes paid by the taxpayer  
15 and determine what percentage of those taxes is dedicated to each program, category or  
16 spending activity; and

17          (12) Any other relevant information specified by the Legislature.

18          (b) The searchable budget database website shall be updated for each fiscal year no later  
19 than thirty days following the end of the fiscal year. In addition, the Tax Department shall update  
20 the searchable budget database website as new data becomes available. All state agencies shall  
21 provide to the Tax Department all data that is required to be included in the searchable budget  
22 database website no later than thirty days after the data becomes available to the agency. The  
23 Tax Department shall provide guidance to agency heads to ensure compliance with this section.

**§6-9B-6. Compliance.**

1           The Tax Department is not in compliance with this article if the data required for the  
2 searchable budget database website is not available in a searchable and aggregate manner, or

- 3 the public is redirected to other government websites, unless each of those sites has information  
4 from all agencies and each category of information required can be searched electronically by  
5 field in a single search.

NOTE: The purpose of this bill is to create a searchable online database containing past and recent budget and expenditure information creating and maintaining a searchable online budget database to easily access the details on how the state is spending their tax dollars and what performance results are achieved for those expenditures. The State Tax Department is authorized to establish any methods or procedures as necessary to accomplish the intent and goals of this article.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.