

Appendix A: Government Transparency Legislation

SENATE BILL 2831

By Ketron

AN ACT to amend Tennessee Code Annotated, Title 9, Chapter 4, Part 51, to enact the "Taxpayer Transparency Act".

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 9, Chapter 4, Part 51, is amended by adding the following language as a new, appropriately designated section:

9-4-5117.

(a) This section shall be known and may be cited as the "Taxpayer Transparency Act".

(b) The general assembly finds that Tennessee's taxpayers should be able to easily access the details on how state government is spending their tax dollars and what performance results are achieved for those expenditures. It is the intent of the general assembly, therefore, to direct the department of finance and administration to create and maintain a searchable budget database web site detailing where, for what purpose and what results are achieved for all taxpayer investments in state government.

(c) As used in this section:

(1) "Agency" means a state department, office, board, commission, bureau, division, institution, or institution of higher education. "Agency" includes individual state agencies and programs, as well as those programs and activities that cross agency lines. "State agency" includes all elective offices in the executive and legislative branches of government;

(2) "Commissioner" means the commissioner of finance and administration;

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(3)

(A) "Entity or recipients" means a:

- (i) Corporation;
- (ii) Association;
- (iii) Union;
- (iv) Limited liability company;
- (v) Limited liability partnership;
- (vi) Other legal business entity, including non-profit;
- (vii) Grantee;
- (viii) Contractor; or
- (ix) County, city or other local government entity;

(B) "Entity or recipients" does not include an individual recipient of state assistance;

(4) "Funding action or expenditure" includes details on the type of spending (grant, contract, appropriations, etc.). This includes tax exemptions or credits. Where possible, a hyperlink to the actual grants or contracts shall be provided;

(5) "Funding source" means the state fund or account the expenditure is appropriated from;

(6) "Searchable budget database web site" means a web site that allows the public at no cost to search and aggregate information for the following:

(A) Name and principal location or residence of the entity or recipients of funds;

(B) Amount of funds expended;

- (C) Funding or expending agency;
 - (D) Funding source of the revenue expended;
 - (E) Budget program or activity of the expenditure;
 - (F) Descriptive purpose for the funding action or expenditure;
 - (G) Expected performance outcome for the funding action or expenditure;
 - (H) Past performance outcomes achieved for the funding action or expenditure;
 - (I) Any state audit or report relating to the entity or recipient of funds or the budget program/activity or agency; and
 - (J) Any other relevant information specified by the department of finance and administration; and
- (7) "State audit or report" includes any audit or report issued by the comptroller of the treasury, fiscal review or other committee, or executive body relating to the entity or recipient of funds or the budget program or activity or agency.

(d) By January 1, 2013, the commissioner shall develop and make publicly available a single, searchable budget database web site, including the required data for fiscal year 2012-2013.

(e) Effective July 1, 2013, the searchable budget database web site shall be updated for each fiscal year not later than thirty (30) days following the close of the fiscal year. In addition, the commissioner may update the searchable budget database web site as new data becomes available. All state agencies shall provide to the commissioner all data that is required to be included in the searchable budget database web site not later than thirty (30) days after the data becomes available to the agency.

The commissioner shall provide guidance to agency heads to ensure compliance with this section.

(f) The commissioner shall ensure that all data added to the searchable budget database web site remains accessible to the public for a minimum of ten (10) years.

(g) The commissioner shall not be considered in compliance with this section if the data required for the searchable budget database web site is not available in a searchable and aggregate manner or if the public is redirected to other government web sites, unless each of those sites has information from all agencies and each category of information required can be searched electronically by field in a single search.

SECTION 2. This act shall take effect July 1, 2012, the public welfare requiring it.

HOUSE BILL 3328

By Carr

AN ACT to amend Tennessee Code Annotated, Title 5;
Title 6; Title 7 and Title 49, to enact the "Local
Government Transparency Act".

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. This act shall be known and may be cited as the "Local Government
Transparency Act".

SECTION 2.

(a) Beginning July 1, 2014, each county, city and school district shall post on its
web site the following information:

(1) Contact information, including the phone number and e-mail address,
for all elected and appointed officials, including the head of each department and
the public records custodian;

(2) Annual budget ordinances and appropriation ordinances;

(3) The procedures required to apply for building permits and zoning
variances;

(4)

(A) Any budget, financial audit, audit schedule, or special project
report, including without limitation the comprehensive annual
financial report, performance audits, and reports required by law;

(B) All such reports shall include the following:

(i) All actual revenues and expenditures for the previous
fiscal year. Any report focusing on any subset of total should
specify that only partial amounts are shown and identify the total
amount and the nature of items not included in the report;

(ii) Revenues should be broken out by source, including the broad categories of local, state and federal tax dollars;

(iii) Expenditures should be separated into current operating, capital and debt service; and

(iv) Expenditure summaries for local units of government should reflect the per-resident calculation for comparison to other local governmental bodies. For school districts, a per-pupil calculation should be made based on full-time equivalent enrollment;

(5) A detailed list of the taxes and fees imposed by the city, county or school district;

(6) Ordinances, resolutions and rules governing the award of all bids and contracts for purchase in the amount of twenty-five thousand dollars (\$25,000) or more; and

(7) All bids and contracts for purchase in the amount of twenty-five thousand dollars (\$25,000) or more.

(b)

(1) Beginning July 1, 2014, each county, city and school district shall maintain and make publicly available a single, searchable expenditure and revenue web site database that allows the public at no cost to review information concerning moneys collected and expended by the county, city or school district.

(2) The web site database shall include the following data concerning all expenditures made by the unit of local government or school district:

(A) The name and principal location or address of the entity receiving moneys, except that information concerning a payment to an employee of the unit of local government or school district shall identify the individual employee by name and business address or location only;

(B) The amount of expended moneys;

(C) The funding source of the expended moneys;

(D) The date of the expenditure;

(E) The name of the budget program, activity, or category supporting the expenditure;

(F) A description of the purpose for the expenditure; and

(G) To the extent possible, a unique identifier for each expenditure.

(3) The expenditure data shall be provided in an open structured data format that:

(A) May be downloaded by the user; and

(B) Allows the user to systematically sort, search and access all data.

(4) The web site database shall contain only information that is a public record or that is not confidential or otherwise protected from public disclosure pursuant to state or federal law.

(5) The county, city or school district shall:

(A) Update the financial data contained on the web site database at least monthly;

(B) Archive the financial data for at least five (5) years, which shall remain accessible and searchable on the web site database; and

(C) Make the web site database easily accessible from the main page of the county, city or school district provider's web site.

SECTION 3.

(a) The information required to be posted under Section 2 shall be easily accessible from the county, city or school district's home web page and searchable.

(b) The information required to be posted by this act is in addition to any other posting requirements required by law.

(c) If a unit of local government or school district fails to comply with this act, then any citizen who is a resident of the city, county or school district may file suit in the appropriate circuit or chancery court where the city, county or school district is located. The citizen may bring a mandamus or injunction action to compel the city, county, or school district to comply with the requirements set forth in subsection (a). The court may impose any penalty or other sanction as it deems appropriate. The court, in its discretion, may also award to the citizen bringing the action reasonable attorneys' fees and costs.

(d) No home rule municipality may adopt posting requirements that are less restrictive than as provided in this act.

SECTION 4. This act shall take effect upon becoming a law, the public welfare requiring it.