



AMERICANS
for TAX REFORM

Grover G. Norquist
President

STATE, FEDERAL AND LOCAL EFFORTS TO INCREASE TRANSPARENCY IN GOVERNMENT SPENDING

- as of June 16, 2008 -

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In 2006, thanks to the leadership of Senator Tom Coburn (R-OK), and Barack Obama (D-IL), Congress passed and President Bush signed into law the **Federal Funding Accountability and Transparency Act (S.2590)** which passed House and Senate in September of 2006.

The bill creates a free, publicly searchable website for all federal contracts and grants. It requires access to data on all payments of more than \$25,000, with exceptions for classified information and federal assistance payments made to individuals. Also excluded are federal employees.

The website www.usaspending.gov went live on December 13, 2007. It can also be accessed at www.federalspending.gov. The website includes several additional features that were not required by law. For example, users can review the level of competition for each contract, as well as submit feedback on a wiki page. Legislation to strengthen the bill was introduced by the initial co-sponsors Sens. Tom Coburn (R-OK), Barack Obama (D-IL), John McCain (R-AZ) and Tom Carper (D-DE) on June 3rd, 2008.

The federal effort inspired elected officials at the state level to work to empower taxpayers to become fiscal watchdogs by making expenditures available on the Internet.

Kansas became the first state in 2007 to sign into law comprehensive legislation mandating the creation of a website detailing state expenditure information.

Minnesota quickly followed and Gov. Tim Pawlenty (R) signed legislation at the beginning of May. Oklahoma Gov. Brad Henry (D) signed legislation on June 5, and Gov. Rick Perry (R) of Texas signed transparency legislation into law on June 15. Hawaii passed similar legislation in 2007, which became law without the governor's signature.

On July 11, 2007 Gov. Matt Blunt (R) of Missouri created a comprehensive searchable web portal detailing government expenditures via executive order. Gov. Mark Sanford (R) of South Carolina issued an executive order to this effect on August 30. Gov. Bobby Jindal (R) of Louisiana was the first governor to take executive action in 2008, and signed an executive order calling for the online disclosure of government expenditures upon assuming office in January.

Please note that some states already had partial fiscal transparency prior to the 2007 state legislative session. Information to this effect is included in the back of this memo. If we're missing information relating to your state's efforts, please let us know.

*For more information contact Sandra Fabry, state government affairs manager
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2008 State-Level Efforts



Alabama:

[HB 215/ SB 236](#) Sponsored by Rep. Ball (R-Madison) et. al. in the house and Sen. Orr (R-3) in the senate, would require the creation of an online database searchable by the public that includes state expenditures including contracts and grants.

Status: House version was referred to Committee on Appropriations on 02/05/2008 and is pending committee action. Senate version is indefinitely postponed.



Alaska:

Gov. Sarah Palin (R) of Alaska has posted the state's check register online. The information, incorporated into the department of administration's website, at this point is limited to expenditures over the amount of \$1,000.

The site can be accessed at http://fin.admin.state.ak.us/dof/checkbook_online/index.jsp

The payment information (available in excel and pdf) is limited to payments using the enterprise-wide methods of general warrants and One Cards (credit card payments). Payments from specialized payment systems are being excluded until and unless a confidentiality analysis confirms them to be public information. In this first version, wire transfers have not been included. Likewise, payments that were cancelled still show as payments to the original vendor. Subsequent versions will hold more detail.

[SB 201](#), sponsored by Sen. Bill Wielechowski (D-Anchorage), would require the creation of a searchable website detailing information on state revenues and expenditures higher than \$10,000, including, but not limited to, grants and contracts. He will keep pushing the bill to make sure spending information is available online beyond Gov. Palin's tenure.

Status: passed senate on 03/26/08. Passed house state affairs committee, referred to house finance committee on 04/05/08. Bill not taken up before session adjournment on 4/13/08.



Arizona:

[HCR 2040](#) seeks a constitutional amendment which would require the state treasurer and the treasurer of each county, city and town to establish and maintain an official website that contains a database of receipts and expenditures, including bond payments

and debt service, compensation of state or local government employees, contractual services and cooperative agreements, commodities and capital outlay.

Status: passed house committee as amended on 02/20/08.

[SB 1235](#) requires the Arizona Department of Administration (ADOA) to establish and maintain a public internet database of state contracts by January 1, 2013. ADOA has to submit, on or before July 1, 2009, a written report to the Governor, the President of the Senate and the Speaker of the House of Representatives on the progress and plans for the full implementation of the database.

Status: passed senate; passed house appropriations committee on 3/26/08. An amendment to change the year of implementation to 2009 passed.



California:

[AB 1843](#), sponsored by Assemblyman Martin Garrick (R-Carlsbad), would require the state controller, with the assistance of the department of technology services, to create and maintain an easily searchable online database, linked to from the State of California website, providing detailed information on government expenditures. It requires the inclusion of a link to the program, contract, or grant where possible.

Status: amended and re-referred to committee on appropriations on 4/22/08. In its current form, legislation would not mandate creation of website outright, but require development of strategy to do so.

[SB 1494](#), sponsored by Sen. Tom McClintock (R-Thousand Oaks), requires each state agency and department to develop and operate a website accessible to the public that includes specified information relating to expenditures of state funds, including, among other things, grants, contracts, subcontracts, purchase orders, tax refunds, rebates and credits.

Status: heard in senate governmental organization committee on 03/25/08, referred to senate appropriations committee on 3/25/08. Amended and placed on appropriations committee suspense file 4/21/08.



Delaware:

Sen. Charles Copeland (R- West Farms) and Rep. Greg Lavelle (R-Sharpely) introduced the Delaware Taxpayer Coalition's 2008 Fiscal Transparency Package in December 2007.

- [SB 184/HB 334](#) requires the creation of a searchable budget database website to allow taxpayers to access details of how their tax dollars are being spent.

Status: Senate bill assigned to senate finance committee on 01/09/08. House bill passed out of administration committee on 04/23/08.

- [SB 185](#)/HB 337 requires the creation and maintenance of a searchable website for contracts entered into by school districts and charter schools.
Status: Senate bill assigned to senate finance committee 01/09/08. House bill passed out of education committee on 04/23/08.
- [SB 186](#) / HB 338 requires each school district and charter school to post its checking account activity (other than payroll checks) on its website. It also requires pay and benefits to be posted by job title at the beginning of each fiscal year.
Status: Senate bill assigned to senate finance committee 01/09/08. House bill passed out of education committee on 04/23/08.
- [SB 187](#) / HB 336 requires each state agency to post its checking account activity (other than payroll checks) on its website. It also requires pay and benefits to be posted by job title at the beginning of each fiscal year.
Status: Senate bill assigned to senate finance committee 01/09/08. House bill passed out of administration committee on 04/23/08.
- [SB 188](#) requires information concerning the distributions from the Delaware Strategic Fund to be posted on the Delaware Economic Development Office's website.
Status: assigned to senate finance committee 01/09/08.

An additional bill, filed by Sen. George Bunting (D-Bethany Beach) and Rep. Greg Lavelle (R-Sharpley) would also provide for greater transparency in state government finance:

- [SB 181](#) requires the creation of a public website the names, positions, employing agencies, salaries, overtime compensation, travel expenses, and other reimbursable expenses of all fulltime and part-time State employees, officers, and officials.



Florida:

[HB 181](#), sponsored by Rep. Gayle Harrell (R-Port St Lucie), would mandate the creation of a website for state government expenditures, while at the same time requiring localities to disclose their expenditures online.

Status: Died in Committee on Audit & Performance on 05/02/2008.

Similar companion bill: [SB392](#) sponsored by Sen. Ronda Storms (R-Brandon). Amendments to the bill to make it more comprehensive are expected.

Status: The legislature adjourned on 05/03/08 without setting aside the differences on the various spending transparency proposals.



Georgia:

SB 300 sponsored by Sen. Chip Rogers (R-Woodstock), chairman of the Senate Taxpayer Protection Caucus, would require the Department of Audits and Accounts to provide for the creation and maintenance of a website detailing information on the expenditure of state funds. No dollar threshold for disclosure stipulated.

Status: an amended version passed senate 02/21/08. House passed substitute on 04/01/08. After senate disagreed, conference committee was called and conference committee report was adopted on 04/04/08. Signed by Gov. Perdue on 05/12/2008.



Illinois:

HB 4765 sponsored by Reps. Mike Tryon (R-Crystal Lake) and Jack Franks (D-Woodstock) would require the Department of Central Management Services to create the Illinois Accountability Portal providing taxpayers with online access to information detailing state expenditures, tax credits, state employee salaries, state contracts and other important information.

Status: passed house unanimously on 4/1/08. Referred to senate rules committee on 04/02/08.



Iowa:

HF 2439, sponsored by Rep. Van Fossen (R-81), would create a searchable online database accessible to the public detailing the expenditures of state tax revenues. This would include information on the amount of funds, principal location or recipient of funds, and an explanation of the purpose of the expenditure.

Status: Referred to Committee on State Government on 03/04/2008.



Kansas:

HB 2730, sponsored by Rep. Kasha Kelley (R-Arkansas City), would re-pass last year's Taxpayer Transparency Act. That bill was passed as an attachment to the budget, and thus only valid for one year.

Status: On March 1, 2008 the website was launched and it is now up and running. Kansas taxpayers now have a tool to track their tax dollars at a mouse click at www.kansas.gov/kanview

HB 2730 passed the house on 2/14/08.

The bill passed the senate after much tactical maneuvering, and was signed into law by the governor on 04/22/08. A sunset was placed on the bill, so a reauthorization will be necessary in 2013.



Kentucky:

[HB 105](#), sponsored by Rep. Jim DeCesare (R-Bowling Green), would mandate the creation of a single, searchable website detailing information about state treasury expenditures and transfers in excess of \$5000. This includes, but is not limited to, grants and contracts.

Status: referred to house state government committee on 01/10/08.



Louisiana:

Gov. Bobby Jindal (R) of Louisiana became the first governor to take executive action to increase transparency in government spending in 2008.

One of his first actions upon being sworn in as governor in January, was to sign an executive order ([Executive Order No. BJ 2008 -2](#)) requiring the commissioner of administration to work towards accomplishing an outlined series of goals, among them:

- annual online reporting of all state grants and contracts;
- improving access to current grant and contract databases;
- facilitate interoperability of IT systems between agencies;
- creating an online state spending database.

SB 37 requires the commissioner of administration to establish and maintain a website of state spending by January 1, 2009, listing detail about the nature and amount of appropriations, as well as performance information. Salaries and total compensation of all statewide elected officials and cabinet positions will be included. Excluded are the judicial and legislative branches.

Status: passed legislature on 02/29/08. Signed by Gov. Jindal on 3/10/08.



Maryland:

[HB 358](#), sponsored by Del. Warren Miller (R-Annapolis), would require the department of budget and management to disclose relevant information on state expenditures including grants and contracts over the amount of \$25,000 in a searchable database on or by January 1st, 2009.

Status: passed house on 3/17/08; amended version passed senate on 04/01/08. Signed by Gov. O'Malley on 5/22/08.

[SB819](#), sponsored by Sen. Mooney, the Maryland Funding Accountability and Transparency Act of 2008 requires that the Department of Budget and Management develops and operates a searchable website that includes specified information for State financial assistance and expenditures over \$25,000.

Status: passed senate on 03/31/08.



Massachusetts:

SD2370 would require the disclosure of relevant information on state expenditures including grants and contracts over the amount of \$25,000 in a searchable database.

Status: the bill was introduced past the deadline, but may be offered as an amendment to the budget.



Michigan:

[HB 5137](#) introduced August 23, 2007 by Rep. Jack Hoogendyk (R-Kalamazoo). The Management and Budget Act mandate the creation of a website detailing information on expenditures of appropriated or non-appropriated funds by a state agency for state purchases, contracts and subcontracts and grants.

Status: referred to appropriations committee on 04/09/08.

Attorney General Mike Cox has posted his office's quarterly expenditures on his own website (in a static version at this point) and has publicly called on the governor to open the state's checkbooks.

<http://www.michigan.gov/ag/0,1607,7-164-34391-184786--,00.html>

Secretary of State Terri Lynn Land has also posted her department's detailed spending information online.

[http://www.michigan.gov/documents/sos/FY2007 MDOS Expenditures 232240 7.pdf](http://www.michigan.gov/documents/sos/FY2007_MDOS_Expenditures_232240_7.pdf)



Mississippi:

[HB 725](#), the Mississippi Taxpayer Transparency Act, sponsored by Rep. Toby Barker (R-Hattiesburg) requires the Department of Finance and Administration to develop and operate a single, searchable web site accessible by the public and to require any state agency to provide information to the department of finance and administration.

Status: passed house on 02/20/08, died in appropriations.

Substitute bill HB 101, offered through senate appropriations committee. House concurred w/senate amendment on 04/03/08. Signed by Gov. Barbour on 04/14/08.



Missouri:

SB 1204, sponsored by Sen. Jack Goodman (R-Mt. Vernon), would codify Gov. Blunt's Missouri Accountability Portal into law.

Status: Removed S consent calendar on 03/26/08. Becomes effective on 08/28/2008.



Nevada:

On March 18, 2008, Gov. Jim Gibbons (R) issued an [executive order](#) calling on the Department of Administration to develop the “Nevada Open Government Initiative” – an easily searchable database of financial transactions, specifically covering budget information, expenditures, contracts and grants.

Status: A dedicated website is already up and running, but at this point only highlights progress in other states: <http://open.nv.gov/OtherStates.htm>



New Jersey:

[S445](#), the Transparency in Government Act sponsored by Sen. Joe Pennacchio (R-Morris), mandates the creation of a website that will disclose comprehensive state revenue and expenditure information, including annual expenditures such as disbursements by state agencies from funds in the state treasury, salaries and wages including compensation paid to individual state employees, contractual services, capital outlays and commodities including amounts paid to individual vendors.

Status: Referred to Senate State Government Committee on 01/08/2008.

[A4534](#), sponsored by Assembly members Allison Little McHose (R- Sussex, Morris and Hunterdon), Gary Chiusano (R- Sussex, Morris and Hunterdon) and Jay Webber (R-Morris) is the corresponding house bill.

Status: referred to Assembly Budget Committee on 01/08/08.



Ohio:

[HB 420](#), sponsored by Rep. Tom Brinkman (R-Mount Lookout) would mandate the creation of a website detailing information about state awards including, but not limited to grants and contracts.

It would also require that the office of budget and management shall establish a searchable website for earmarks and would provide for increased transparency in state real property management. Agency management standards and performance measures would also be implemented under this bill.

Status: passed house of representatives on 05/06/08.



Pennsylvania:

SB 1350, sponsored by Sen. Browne (R-Lehigh) would direct the Office of Budget to create and maintain a searchable budget database-driven website that the public can access, for free, to obtain:

- Information on grants and contracts provided by government agencies. All transactions above \$25,000 would be accessible to the public;
- Agency performance indicators and quarterly performance results compared to these indicators;
- Agency line-by-line appropriation analysis including user-friendly detailed monetary breakouts and detailed narrative descriptions.

Status: passed senate finance committee on 05/07/08. Re-referred to Committee on Appropriations on 05/12/2008.



South Carolina:

In what could complement Gov. Sanford's executive order to create a website for government expenditures, [H 4356/ S.896](#), the Appropriations Bill Earmark Disclosure Act would require the submission of more detailed information on earmark request forms. It furthermore stipulates that a copy of any earmark request must be published on the General Assembly's website within three business days of filing.

Status: House version in ways and means committee since 01/08/08. Senate version in Committee on the Judiciary since 01/08/2008.

[S. 1144](#), the Truth in Spending Act, sponsored by Sen. Grooms et. al. requires each state agency and local governmental entity in the state to maintain a transaction register that includes a complete record of all funds expended over one hundred dollars, from whatever source for whatever purpose. The register must be prominently posted on the internet website maintained by the entity and made available for public viewing and downloading.

Status: referred to senate judiciary subcommittee on 2/22/08.

The senate voted to adopt a provision to the budget that would withhold general operating funding the state returns to county governments for one year unless the county maintains an online, searchable, register of expenses that includes all checks over \$100 and county credit card statements. The amendment requires the register be updated once a month and include the amount of the expenditure, name of the payee, and an explanation on the purpose of the expenditure. The register will not include salaries or information that can identify individual employees. The monthly additions to the register must be maintained online for at least one-year.

Status: House amended proviso and weakened it to make transparency requirement voluntary.



South Dakota:

[HB 1233](#), sponsored by Rep. Hal Wick (R-Sioux Falls), mandates the creation of a searchable website detailing comprehensive state expenditure information, including disbursements by state agencies from funds in the state treasury, bond debt payments, salaries and wages including compensation paid to individual state employees, contractual services, capital outlays and commodities including amounts paid to individual vendors.

Status: passed legislature, vetoed by Gov. Rounds. House voted to override veto, but senate failed to do so on 3/17/08.



Tennessee:

[HB 4034](#), sponsored by Rep. Susan Lynn (R-Mt. Juliet) would require the creation of a comprehensive single searchable budget database for government expenditures. The database would show the amount received, the funding source and exactly what performance is expected in return. In addition, it would show all state audits of past performance.

Status: Taken off notice for cal. s/c of finance, ways & means committee on 3/14/08.

[SB 4095](#), sponsored by Sen. Mae Beavers (R-Mt. Juliet) is the senate companion bill.

Status: referred to senate finance, ways and means committee on 02/04/08.

HB 3094 cross-filed with SB 3489 would mandate the creation of a single, searchable website accessible to the public at no cost that provides information on expenditures of state funds, including the name and principal location or residence of the entity or recipients of the funds, the amount of state funds expended, the type of transaction, the funding or expending agency, the budget program source, a descriptive purpose of the funding action or expenditure, and any other relevant information.

The Web site must also include the most recent "lost revenue report," a report that sets out all provisions of state tax law that reduce state revenue through exclusions, deductions, credits, exemptions, deferrals, or other preferential tax treatment.

Status: Placed behind the budget on 04/23/08.



Utah:

[SB 38](#), sponsored by Sen. Wayne Niederhauser (R-Sandy), mandates the creation of a single searchable website for government expenditures.

Specifically, it would apply to all branches of the state government, including departments, colleges and universities as well as counties, cities and school districts with budgets of \$1 million or more. It would provide access to public financial information such as monies, funds, accounts, bonds, loans, revenues, and expenditures including those made under a contract with access to the actual contract. The bill furthermore provides for the creation of a Utah Transparency Advisory board, which will be tasked with making sure that private records stay private.

Status: an amended version excluding localities was signed into law by Gov. Huntsman on 3/14/08.



Virginia:

SB 585, sponsored by Virginia Taxpayer Protection Caucus Chair Ken Cuccinelli (R-Centerville) and Sen. Chap Petersen (D-Fairfax) would create a searchable budget database for government expenditures with detailed information and links to the actual expenditure document.

Virginia currently has a website for government expenditures at <http://datapoint.apa.virginia.gov/>. While that website already goes beyond what many other states are doing to inform constituents about how government spends tax dollars, Sen. Cuccinelli's legislation would provide for a greater level of detail in online disclosure.

House companion bill is HB 1360, sponsored by Del. Ben Cline (R-Rockbridge) and Johnny Joannou (D-Portsmouth).

Status: Both bills have been continued to 2009 in their assigned committees and are dead for 2008.



Washington:

SB 6387, sponsored by Sen. Val Stevens (R-Arlington), would require the creation of a comprehensive single searchable budget database for government expenditures. The database would show the amount received, the funding source and exactly what performance is expected in return. In addition, it would show all state audits of past performance.

Status: referred to senate ways & means on 01/16/08; did not survive cutoff.

SB 6818, sponsored by Sen. Eric Oemig (D-Kirkland), while being less specific in its requirements than Sen. Stevens's bill, calls for the creation of a similar website for government expenditures.

Status: signed into law by Gov. Gregoire on 4/1/08.

The spending transparency websites have been endorsed by State Auditor Brian Sonntag (D) and Attorney General McKenna (R).



Wisconsin:

[AB862](#), the Government Checkbook Disclosure Act sponsored by Sen. Bob Wirch (D-Kenosha), Rep. Bill Kramer (R-Waukesha), and Rep. Robin Vos (R-Caledonia), would require the department of administration to create a website tracking all state expenditures over \$100. Digitized copies of checks written for anything over \$100, as well as copies of grants and contracts will be available for public inspection. In the case of grants and contracts, information about who received them, how much was received, and the purpose of the grant or contract will be publicized on the website.

Status: passed assembly, senate failed to take action before end of legislative session.

[AB 739](#), sponsored by Rep. Rich Zipperer (R-Pewaukee) and Sen. Joe Leibham (R-Sheboygan) would prohibit state agencies from including earmarks and non-fiscal policy items in the budget. The bill would also require the legislative fiscal bureau to submit a report identifying the authors sponsoring earmarks and the beneficiaries, as well as the cost of the earmark.

Status: passed assembly, senate failed to take action before end of legislative session.

2007 Passed Legislation



Hawaii:

HB 122, sponsored by Rep. Marcus Oshiro (D-Wahiawa) requires the department of budget and finance to create and maintain a free, single website disclosing relevant information on state grants and contracts. The bill has a \$25,000 threshold for disclosure, and before 2009 does not include credit card transactions.

[http://www.capitol.hawaii.gov/sessioncurrent/Bills/HB122 HDI .htm](http://www.capitol.hawaii.gov/sessioncurrent/Bills/HB122_HDI.htm)

Both houses passed a version of the bill that was agreed on in a conference committee on May 1, 2007. The bill became law without Gov. Linda Lingle's (R) signature.



Kansas:

HB 2457, the Taxpayer Transparency Act sponsored by Rep. Kasha Kelley (R-Arkansas City), mandates the creation of a website that will disclose comprehensive state revenue and expenditure information, including annual expenditures such as disbursements by state agencies from funds in the state treasury, salaries and wages including compensation paid to individual state employees, contractual services, capital outlays and commodities including amounts paid to individual vendors.

Please note that you will no longer be able to access the text of the Taxpayer Transparency Act under HB 2457 on the KS legislature website, since the senate stripped the transparency language and replaced it with unrelated content. For your convenience, you can access it here:

http://www.ctr.org/content/pdf/2007/sept/ot-ks-trnsp_hb2457.pdf

Status: On March 1, 2008 the website was launched and it is now up and running. Kansas taxpayers now have a tool to track their tax dollars at a mouse click at www.kansas.gov/kanview



Minnesota:

HF 376 sponsored by Rep. Erik Paulsen (R-Eden Prairie) initially had no dollar threshold for disclosure and would have required retroactive disclosure of grants and contracts going back to FY2000.

<http://www.revisor.leg.state.mn.us/bin/bldbill.php?bill=H0376.0.html&session=ls85>

The bill was included in the omnibus state government finance bill which passed the legislature and was sent to Gov. Pawlenty on May 4th. Gov. Pawlenty only line-item-vetoed two provisions of the omnibus, so that the transparency provision went into effect January 2008. The final version was modified to include a \$25,000 minimum threshold for disclosure.



Oklahoma:

U.S. Sen. Tom Coburn (R-OK) and Brandon Dutcher, vice president for policy at the Oklahoma Council of Public Affairs, immediately after passage of the federal legislation began beating the drum for an Oklahoma spending website modeled after the federal version.

Taxpayer Protection Caucus Chair Sen. Randy Brogdon (R-Owasso) sponsored SB 1 which requires the creation of a website, detailing relevant information on government grants, contracts, subcontracts, tax refunds, rebates or credits, and expenditures from the Constitutional Reserve Fund. The website launched on December 28, 2007 and is accessible at www.openbooks.ok.gov.

http://webserver1.lsb.state.ok.us/2007-08bills/SB/SB1_ENGR.RTF



Texas:

HB3430, sponsored by Rep. Mark Strama (D-Austin) passed the legislature unanimously (house vote on 4/30/2007, senate vote on 5/23/07), and was signed into law by Gov. Perry on June 15, 2007.

HB 3430 mandates the creation of a searchable database for state expenditures including grants and contracts. Taxpayers would be able to access, search, aggregate and download all relevant information free of charge. In addition, each state agency that maintains a generally accessible Internet site, shall include a link on the agency's Internet site to the database.

The website can be accessed at:

<http://www.window.state.tx.us/comptrol/expendlist/cashdrill.php>

2007 Executive Orders



Florida:

On January 3, 2007, Gov. Charlie Crist (R) issued [Executive Order 07-01](#), creating the "Office of Open Government" charged with "providing the Office of the Governor and each of the executive agencies under his purview with the guidance and tools to serve Florida with integrity and transparency."

Primary functions:

- (1) to assure full and expeditious compliance with Florida's open government/public records laws, (2) to provide training to all executive agencies on transparency and accountability.
- The Office will also have primary responsibility for ensuring that the Office of the Governor complies with public records requests in an expeditious manner.

On June 19, Gov. Crist issued [Executive Order Number 07-107](#), appointing the nine-member Commission on Open Government to review and evaluate the public's right of access to government meetings and records.

On November 15, the governor issued [Executive Order 07-242](#), which requires each agency to post on their website an Open Government Bill of Rights to facilitate easier access to public documents and meetings.

Additionally, per Gov. Crist's request, state agency websites will be linking to a website that will facilitate the process of accessing these documents. Gov. Crist subsequently announced a new partnership between the State of Florida and Google Inc.



Missouri:

On July 11, 2007 Gov. Matt Blunt (R) signed [Executive Order 7-24](#) creating the Missouri Accountability Portal (MAP). MAP can be accessed at: <http://mapyourtaxes.mo.gov>, and allows taxpayers to search expenditures both by broad categories and by specific businesses and individuals.

Since October 1, 2007, MAP also includes information on tax credits, and since January 1, 2008, taxpayers can access information on state employee salaries on the website.



South Carolina:

On August 30, 2007 Gov. Mark Sanford (R) issued [Executive Order 2007-14](#), mandating the creation of a single searchable website for state expenditures including, but not limited to, grants, contracts and subcontracts.

Furthermore, each agency is required to establish a searchable website on its own webpage for specific agency expenditures, such as travel, office supplies and contractual expenditures of \$100 and over.

Status: The website launched on 03/03/08 and is accessible at <https://ssl.sc.gov/SpendingTransparency>.



Texas:

Gov. Rick Perry (R) made government spending transparency a component of his “Five-Point Budget Reform Plan” and, at the end of January 2007, proposed requiring all state agencies to publish expenditures online in a clear and consistent format.

To lead by example, the governor has made his office’s expenditures available to view online: <http://www.governor.state.tx.us/divisions/press/expenditure/>

State Comptroller Susan Combs (R) not only posted her office’s expenditure information online, but also the information for numerous agencies.

In June, Comptroller Combs expanded disclosure by creating a separate website called “Where the Money Goes” – providing a user-friendly web portal, which was formally launched in October of 2007.

<http://www.window.state.tx.us/comptrol/expendlist/cashdrill.php>

Other Executive Efforts



Arizona:

State Treasurer Dean Martin (R) publishes on his website the State Shared Revenue distributions database, updated daily and searchable by recipient, geographic location, county, and date. This database details all revenues the Treasurer's office distributes to local governments on a daily basis. <http://www.aztreasury.gov/distributions.html>



Illinois:

While H.B. 473, the Funding Accountability and Transparency Act did not pass the state legislature in 2007, State Comptroller Dan Hynes (D) in October 2007 unveiled a website that allows taxpayers to track political contributions made by companies that have state contracts.

Taxpayers can go to www.OpenBook.ioc.state.il.us, and enter the name or partial name of the entity that conducts business with the state. The result page will then allow a side by side analysis of the contract and contribution information. The website complements a state contracts database on the comptroller's website and an appropriation inquiries database that allows searches for budget expenditures by certain categories.



Kentucky:

KY Secretary of State Trey Grayson (R) The Secretary on June 8, 2008 announced the launch of *Check it Out Kentucky!* which includes an online checkbook register, allowing Kentuckians to view all expenditures by the secretary's office on a monthly basis, including payroll totals and employee reimbursements. The information provides taxpayers will a comprehensive online record of vendors/customers, expense type, date, and exact amount paid without a threshold for disclosure. www.sos.ky.gov.



Nebraska:

On August 27, 2007 State Treasurer Shane Osborn (R) publicly announced his plans to create NebraskaSpending.com: a searchable, public website that will disclose every aspect of state government spending.

Status: The website is live, but currently only contains static information: <http://nebraskaspending.com>.



New York:

Attorney General Andrew Cuomo (D) in December launched “Project Sunlight,” a website that provides information on many state government activities, including government contracts and expenditure categories. www.sunlightny.org

Local Transparency Efforts



Alexandria, VA

Alexandria Taxpayers United (ATU) has called on the city government to emulate the federal model and create a website detailing city grants and contract information. http://www.atuonline.org/uploads/06_12-19_Grants_and_Contracts_Website_Letter.pdf



Florida:

During the 2007 legislative session, lawmakers passed local spending transparency provisions out of the property tax reform conference committee. However, the provisions were not part of the final agreement on property tax reform in the special session that ended in June.



Hamilton County, OH

Hamilton County Commissioner Pat DeWine proposed a measure to create a searchable online database for all county expenditures.



Howard County, MD

Howard County, Maryland in March 2008 passed legislation sponsored by Council member Greg Fox that mandates the creation of an online database for county expenditures including among other things grants, contracts, loans, awards, purchase orders and other forms of financial assistance. However, county awards of less than \$30,000 are not included.

<http://www.co.ho.md.us/CountyCouncil/CCdocs/ENRCB9-2008.pdf>



King County, WA

Council member Reagan Dunn pushed for “Transparency in Taxation” initiative. The legislation was approved by the council on July 9th. Starting in April 2008, the County Treasurer will be required to mail courtesy tax breakdown summaries to property owners who do not currently receive property tax statements (more than 45 percent of property owners in King County authorize their mortgage company to pay their property tax payments and never receive a summary statement). The summary will provide a detailed breakdown of taxes and fees levied on their property, including those approved by voters.

http://www.metrokc.gov/council/members/dunn/pdf/Tax_Transparency.pdf



Milwaukee County, WI:

Milwaukee County is the first Wisconsin government unit to open its books to public scrutiny, and shared data with CRG Network., which has launched its “Government Accountability in Spending Project (GASP). <http://milwaukeecounty.headquarters.com/>

The GASP database allows users to search county invoices accounting for over \$1.3 billion. Milwaukee County is expected to launch its own Expenditure Accountability Project later this year.



North Dakota:

The North Dakota Policy Council launched “Sunshine on Schools”, a policy paper encouraging North Dakota lawmakers to pass legislation that would require schools to set up a website detailing all expenditures - from operations cost to the “money spent on popcorn kernels that are sold at basketball games.”

<http://policynd.org/content/SunshineonSchools.pdf>



Texas:

HB2560 sponsored by Rep. Bill Zedler (R-Arlington) would have required school districts to post their check registers online.

<http://www.capitol.state.tx.us/BillLookup/Text.aspx?LegSess=80R&Bill=HB2560>

Unfortunately, the bill did not pass both chambers, but momentum is building.

Already, a growing number of Texas school districts are posting their check registers online. This is a result of the Texas Education Agency creating a loophole for districts trying to avoid compliance with [Gov. Perry’s executive order from 2005](#) requiring that districts earmark 65 cents per dollar for instruction in the classroom. By now, over 150 school districts have posted their check registers online, accounting for roughly one third of enrollment/funding for public education in Texas.

The Texas A&M System in 2007 became the first university in the state to [post all expenditures online](#).



School districts around the country:

School districts around the country are beginning to post their check registers and other financial reports online. ATR is working to compile a roster of these districts.

Federal Transparency Efforts

FederalSpending.gov / USASpending.gov

As a result of the 2006 “Federal Funding Accountability and Transparency Act,” sponsored by Senators Tom Coburn (R-OK) and Barack Obama (D-IL), federal contracting and grant awards must be posted online. The website required by the act went live on December 13 and can be accessed at www.federalspending.gov; www.USASpending.gov.

The early launch of the website was made possible thanks to the Office of Management and Budget (OMB) partnering with OBM Watch, a watchdog organization which hosts www.fedspending.org. The website for USASpending.gov is based on the software that runs FedSpending.org.

S.3077, the Strengthening Transparency and Accountability in Federal Spending Act

introduced on June 3rd, 2008 by the original four co-sponsors of the 2006 transparency legislation, Sens. Tom Coburn (R-OK), Barack Obama (D-IL), John McCain (R-AZ) and Tom Carper (D-DE), the bill would reinforce and improve the 2006 law by codifying into law several features previously not required but voluntarily incorporated into www.USASpending.gov, such as competitive sourcing information.

It also requires more details on the expenditure, such as the expending agency, department, subagency or suboffice and whether the award is the result of a legislative mandate, set-aside, or other criteria.

Most importantly, the bill requires the inclusion of a copy in both pdf and searchable text format of the request for proposals, the announcement of the award, the contract and the scope of the work performed.

While S. 3077 is a big step in the right direction, several additional changes would make it even stronger. See ATR's letter: <http://www.ATR.org/content/pdf/2008/june/060408lt-obamacoburn.pdf>.

Federal Real Property Database.

OMB's Office of Federal Financial Management is currently compiling a comprehensive database of all real property owned by the federal government. Incredibly, no one agency knows how much property the government owns. www.whitehouse.gov/omb/financial/fia_asset.html.

Earmarks.OMB.gov.

In 2007, the Office of Management and Budget announced that they would make available a public, searchable database of "earmarks" (funds provided by the Congress for projects or programs where the congressional direction--in bill or report language--circumvents the merit-based or competitive allocation process, or specifies the location or recipient, or otherwise curtails the ability of the Executive Branch to properly allocate funds). Through this greater transparency and sunshine, the goal is to cut the number of earmarks in half. <http://earmarks.omb.gov>

Results.gov.

Each year, federal agencies are evaluated based on several criteria: human capital, competitive sourcing, financial performance, E-governance, and budget/performance integration. A score for each area is assigned (red, yellow, or green). For scores in transition, momentum is tracked. Several agencies have gone to "full green." www.results.gov

ExpectMore.gov.

This evaluates each spending program of the federal government. A 25-question Program Assessment Rating Tool (PART) test is administered. Programs are rated as effective, moderately effective, adequate, ineffective, or results not demonstrated. To date, less than half of the 977 programs tested scored out as effective or moderately effective, demonstrating areas to cut waste, fraud, and abuse. www.expectmore.gov

2007 Stalled State Efforts



Colorado:

HB 1164, Rep. Don Marostica's (R-Loveland) Taxpayer Transparency Act, would have created a searchable website for state contracts and grants and the posting of moneys

expended within five days of the treasurer receiving the information, was killed in a house committee on February 1st.

http://www.leg.state.co.us/clics/clics2007a/csl.nsf/fsbillcont/87F515E2BD56EC1487257251007C7C2E?Open&file=1164_01.pdf



Connecticut:

HB 6809, introduced January 23, 2007 by Rep. William Hamzy (R-Plymouth) would have required the Department of Information Technology to create a searchable web site, accessible to the public, to provide information about state grants, contracts, projects and loans. <http://www.cga.ct.gov/2007/TOB/H/2007HB-06809-R00-HB.htm>



Florida:

SB 2516 sponsored by Sen. Ronda Storms (R-Brandon), would have required the Dept. of State to create & manage a website disclosing certain spending by state and local governmental entities under certain contracts. Would require access to the text of contracts listed on the website.

<http://www.flsenate.gov/data/session/2007/Senate/bills/billtext/pdf/s2516.pdf>



Georgia:

SB 300 sponsored by Sen. Chip Rogers (R-Woodstock), chairman of the Senate Taxpayer Protection Caucus, and Sen. Chip Pearson (R-Dawsonville), would have required the Department of Audits and Accounts to provide for the creation and maintenance of a website detailing information on the expenditure of state funds. No dollar threshold for disclosure stipulated.

http://www.legis.state.ga.us/legis/2007_08/sum/sb300.htm



Illinois:

HB 473 introduced February 8, 2007 by Rep. John Fritchey (D-Chicago) that creates the Funding Accountability and Transparency Act that required the full disclosure of entities and organizations that receive State funds. It also required the Governor's Office of Management and Budget (GOMB) to establish a searchable website. The bill had a \$25,000 threshold for disclosure. Before October 1, 2008 it would not have included credit card transactions.

<http://www.ilga.gov/legislation/fulltext.asp?DocName=&SessionId=51&GA=95&DocTypeId=HB&DocNum=473&GAID=9&LegID=27462&SpecSess=&Session=>



Kentucky:

HB 159 sponsored by Reps. Joseph M. Fisher (R-Campbell) and Jim DeCesare (R-Bowling Green), would have created a new section of KRS Chapter 42 to require the development of a Web site to provide public access to most state expenditures.

<http://www.lrc.state.ky.us/record/07RS/HB159/bill.doc>



Louisiana:

HB 266, sponsored by State Reps. Steve Scalise (R-Metairie) and Dan W. Morrish (R-Jennings) would have mandated the disclosure of detailed information on spending earmarks, and requiring the online posting of this information. HB 266 would have provided for the procedure for submission and review of the information related to proposed amendments to the General Appropriation Bill.

While the bill did not pass both chambers, it passed the house as house resolution, and is now binding for that body.

<http://www.legis.state.la.us/billdata/streamdocument.asp?did=432944>



Maryland:

HB 1252 sponsored by Del. Warren Miller (R-Annapolis), would require the department of budget and management to disclose relevant information on state grants and contracts on a searchable website on or by January 1st, 2008.

<http://mlis.state.md.us/2007RS/bills/hb/hb1252f.pdf> .

Sen. Alex Mooney (R-Frederick) sponsored the senate version of HB 1252, SB 995.

<http://mlis.state.md.us/2007RS/bills/sb/sb0995f.pdf>



New Mexico:

HB 554 introduced January 25, 2007 by Rep. Larry A. Larranaga (R-Bernalillo), would have required the Department of Finance and Administration to establish a searchable taxpayer transparency web site that provides the public with information about state revenues and expenditures.

<http://legis.state.nm.us/Sessions/07%20Regular/bills/house/HB0554.pdf>

HB 993 introduced February 7, 2007 by Rep. Kathy A. McCoy (R-Cedar Crest). The bill provides for the taxpayer transparency web site and requires the department of finance and administration to establish a searchable web site that provides the public with information about state revenues and expenditures.

<http://legis.state.nm.us/Sessions/07%20Regular/bills/house/HB0993.html>



North Carolina

SB 860, sponsored by Sen. Robert Pittenger (R-Mecklenburg), would have required the state controller disclose relevant information on state expenditures, including grants and contracts over the amount of \$25,000 on a searchable website on or by January 1st, 2008.

<http://www.ncga.state.nc.us/Sessions/2007/Bills/Senate/HTML/S860v0.html>



North Dakota:

SB 2093 passed the House of Representatives containing an important new passage relating to transparency for government purchase cards:

“The office of management and budget shall develop and operate a searchable web site or on the office's web site provide a link to a searchable web site accessible to the public at no cost to the user which lists, and updates monthly, each purchase made by a state agency through the use of a purchasing card. Each purchase listed must include the recipient of the funds, the amount of the purchase, the agency making the purchase, and any other information required by the office of management and budget.”

The bill did not pass the senate.

<http://www.legis.nd.gov/assembly/60-2007/bill-text/HQPK0300.pdf>



Tennessee:

HB 943 introduced February 8, 2007 by Rep. Matthew Hill (R-Jonesborough). The bill would have required the state and its agencies to make available information to be put on a searchable website, as well as the lost revenue report for the previous fiscal year. <http://www.legislature.state.tn.us/bills/currentga/BILL/HB0943.pdf>

SB 1146 introduced February 8, 2007 by Sen. Dewayne Bunch (R-Cleveland). It paralleled H.B. 943. <http://www.legislature.state.tn.us/bills/currentga/BILL/SB1146.pdf>

SB 1066 sponsored by Sen. Jim Tracy (R-Shelbyville) would have required the department of finance and administration to create a website detailing information on expenditures of state funds.

<http://www.legislature.state.tn.us/bills/currentga/BILL/SB1066.pdf>

HB 915 sponsored by Rep. John Mark Windle (D-Livingston) paralleled S.B. 1066. <http://www.legislature.state.tn.us/bills/currentga/BILL/HB0915.pdf>



Washington:

HB 2342 by Rep. Mark Miloscia (D-Federal Way) would have made “state budget information available to the public.”

Previous Levels of Transparency in Government Spending

Some states have already achieved partial fiscal transparency. Here is a list of what was already in existence in the states prior to the 2007 state legislative session. Included is information on grants, contracts, state employee salaries and other expenditures.

Alaska

- Database for state grants given to cities and towns
- www.commerce.state.ak.us/dca/commdb/CF_Grants.htm

Arizona

- SPIRIT eProcurement System, www.spirit.az.gov

Connecticut

- State Contracting Portal,
- http://www.das.state.ct.us/Purchase/Portal/Portal_Home.asp#Contracts

Illinois

- Illinois Contract Database,
- <http://www.whl.oic.state.il.us/QuickTake/Contracts/index.cfm>
- Appropriation Inquiries Database,
- <http://www.whl.ioc.state.il.us/Expert/Appr/AIControl.cfm?Params=None>

Indiana:

- Indiana Public Search for Contracts
- https://hr.gmis.in.gov/psp/paprd/EMPLOYEE/EMPL/h/?tab=PAPP_GUEST

Iowa

- Department of Administration Procurement Services Contract Search, <http://das.gse.iowa.gov/procurement/index.html>
- State Employee Salaries, Legislative Services Agency
- <http://staffweb.legis.state.ia.us/lfb/salbook/>

Kansas

- Procurement Contracts Listing, <http://www.da.ks.gov/purch/Contracts/Contract.asp>

Kentucky

- State Employee Salaries, Lexington Herald-Leader database,
- <http://www.heralddleaderonline.com/salary2006/>

Louisiana

- Louisiana Infrastructure Information Center,
- <http://www.prodapp.doa.louisiana.gov/infra/>

Maryland

- Department of Budget and Management Contract Library,
- <http://www.dbm.maryland.gov/>

Massachusetts

- CommPass, Procurement Access and Solicitation System,
https://www.ebidsourcing.com/displayPublicContMainMenu.do?doValidateToken=false&menu_id=2.4&org.apache.struts.taglib.html.TOKEN=64bc95fc0597e1a0cebd87395c0038a0
- State Employee Salaries, Boston Herald database,
- <http://news.bostonherald.com/localRegional/payroll/>

Michigan

- State Employee Salaries, Lansing State Journal database,
- <http://db.lsj.com/community/dc/som/index.php>

Missouri

- Office of Administration Contract Public Records Search,
- <http://www.oa.mo.gov/purch/webimaging/Homepage.htm>

Nebraska

- Public Accounts State And Local Budget Databases (municipalities, counties, and school districts)
http://www.auditors.state.ne.us/index_html?page+content/political_sudivisions.html

New Jersey

- State Employee Salaries, Asbury Park Press database,
<http://php.app.com/employees06/search.php>

North Carolina

- State Auditor Grant Reporting, <http://www.ncauditor.net/WebProject/>

North Dakota

- State Procurement Online Agency Center <http://www.nd.gov/spo/agency/contracts/>

Ohio

- State of Ohio Procurement Website, <http://www.procure.ohio.gov/proc/index.asp>

Oregon

- State Employee Salaries, Statesman Journal database,
- http://news.statesmanjournal.com/state/state_salaries.cfm

South Carolina

- State Employee Salaries, The State database

- <http://www.thestateonline.com/salaries2006/form.php>

Utah

- State Cooperative Contract Search, <http://www.purchasing.state.ut.us/main>

Vermont

- State Employee Salaries, Burlington Free Press database
- <http://miva.burlingtonfreepress.com/miva/cgi-bin/miva?SOVWageform.mv>

Virginia

- Commonwealth Datapoint, <http://datapoint.apa.virginia.gov/>
- eVA (contracts), <http://dps.dgs.virginia.gov/DPS/contracts/contracts.asp>

Washington

- Advanced Contract Search, <http://www.ga.wa.gov/index.html>

West Virginia:

- State Agency Grant Awards, <http://www.legis.state.wv.us/SAGA/Agency.cfm>
- State Employee Salaries, Herald-Dispatch database: [http://media.herald-dispatch.com/data library/wvpay.php](http://media.herald-dispatch.com/data_library/wvpay.php)

Wisconsin

- Contract Sunshine,
- <http://ethics.state.wi.us/ContractSunshine/ContractSunshineAgentListings.html>

For further information please contact Sandra Fabry, state government affairs manager, at 202-785-0266 or via email at sfabry@atr.org

ATR is a founding member of www.ShowMeTheSpending.org, a coalition website dedicated to promoting transparency in government spending.