

1 **H. B. 2873**

2
3 (By Delegates Sobonya, Householder, Ihle, Rohrbach, Miller,
4 Waxman, Howell, Overington, O'Neal, Hamrick)

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6 [Introduced February 20, 2015; referred to the
7 Committee on Government Organization.]

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

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

18 That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new
19 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 follows:

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

21 **§6-9B-1. Short title.**

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

1 **§6-9B-2. Legislative finding.**

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

7 **§6-9B-3. Definitions.**

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

9 (a) "Agency" means a state department, office, board, commission, bureau, division,
10 institution or institution of higher education. This includes individual state agencies and programs,
11 as well as those programs and activities that cross agency lines. "State agency" includes all elective
12 offices in the Executive Branch of government and the Legislature.

13 (b) "The Auditors" means both the State Auditor and Legislative Auditor working in concert.
14 For the purpose of this article, each Auditor's duties shall generally be those respectively assigned
15 in the code: *Provided*, That the Auditors may establish any methods or procedures as necessary to
16 accomplish the intent and goals of this article.

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

21 (d) "Funding action or expenditure" includes details on the type of spending (grant, contract,
22 appropriations, etc.). This includes, but is not limited to, tax exemptions, tax credits or any

1 expenditure from any civil contingency or similar fund. Where possible, a hyperlink to the actual
2 grants or contracts shall be provided.

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

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

6 (g) "State audit or report" includes any audit or report issued by the State Auditor, Legislative
7 Auditor, legislative committee or executive body relating to the entity or recipient of funds or the
8 budget program, activity or agency.

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

10 No later than January 1, 2016, the Auditors shall develop and make publicly available a
11 single, searchable budget database website including the required data for the current fiscal year.
12 The searchable database shall also contain the required information for the previous three fiscal
13 years.

14 **§6-9B-5. Content requirements and updates.**

15 (a) The Auditors shall include as part of the searchable budget database website the following
16 content:

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

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

19 (3) The amount of funds expended;

20 (4) The funding or expending agency;

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

22 (6) The budget program or activity of the expenditure;

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

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

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

4 (10) Any state audit or report relating to the entity or recipient of funds or the budget program
5 or agency; and

6 (11) Any other relevant information specified by the Legislature.

7 (b) The searchable budget database website shall be updated for each fiscal year no later than
8 thirty days following the end of the fiscal year. In addition, the Auditors shall update the searchable
9 budget database website as new data becomes available. All state agencies shall provide to the
10 Auditors all data that is required to be included in the searchable budget database website no later
11 than thirty days after the data becomes available to the agency. The Auditors shall provide guidance
12 to agency heads to ensure compliance with this section.

13 **§6-9B-6. Compliance.**

14 The Auditors shall not be considered in compliance with this article if the data required for
15 the searchable budget database website is not available in a searchable and aggregate manner, or the
16 public is redirected to other government websites, unless each of those sites has information from
17 all agencies and each category of information required can be searched electronically by field in a
18 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 Auditor and Legislative Auditor working in concert are authorized to establish any methods or procedures as necessary to accomplish the intent and goals of this article.

This article is new; therefore, it has been completely underscored.