

# Tertium Quids

## State-by-State Analysis of Budget Transparency Laws

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### Kansas

The Kansas Taxpayer Transparency Act (HB 2457) creates a searchable website including expenditures, and state and local revenue. It is to be developed and maintained by the Secretary of Administration. This bill was attached to the state's budget, and thus is only valid for one year. A new bill (HB 2730) extends the original bill to 2013.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

Passed April 23, 2007 by legislation, re-passed April 22, 2008 by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Kathleen Sebelius (D) signed the bill

Senate: Republican majority; Vote: 40-0

House: Republican majority; Vote: 102-20

**3) What organizations in the state supported budget transparency?**

National Taxpayers Union, Americans for Prosperity Kansas, Americans for Tax Reform, Kansas Chamber of Commerce, Kansas Press Association

**4) What organizations in the state opposed budget transparency?**

Department of Administration (initially)

**5) What was the cost for implementing budget transparency?**

*The Kansas website cost ZERO dollars to taxpayers.* The legislature had already budgeted the money to upgrade the system, so it tied that appropriation for the upgrade to designing and implementing the new website (source: Rep. Kasha Kelley (R), who sponsored HB 2471 and HB 2730).

## Minnesota

HF 376 and SF 416 were incorporated into the State Government Omnibus bill, which allows citizens to search information on state grants and contracts over \$25,000.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

Passed May 25, 2007 by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Jim Pawlenty (R) supported the bill.

Senate: Democrat majority; Voted 65-1 to pass bill (after being amended)

House: Democrat majority; Voted 91-42 to pass bill

**3) What organizations in the state supported budget transparency?**

Taxpayers League of Minnesota, Citizens Against Government Waste, National Taxpayers Union

**4) What organizations in the state opposed budget transparency?**

Department of Administration (because it would increase their workload)

**5) What was the cost for implementing budget transparency?**

The initial projected cost for 2008 is \$217,000 (source: Rep. Erik Paulsen's (R) office). \$206,000 came from the General Fund. The remaining \$11,000 came from the Transportation Department. The continuing costs go down after the first year, and expected costs for 2009, 2010, and 2011 are \$97,000 for each year.

## Oklahoma

The "Taxpayer Transparency Act" allows citizens to access information on government grants, contracts, subcontracts, and tax credits at <[www.openbooks.ok.gov](http://www.openbooks.ok.gov)>. The website was up and running before the January 1, 2008 deadline (within about 6 months).

The Oklahoma Council for Public Affairs commissioned a survey by Cole Hardgrave Snodgrass & Associates which asked 500 registered voters: "It has been proposed that the Oklahoma State government create a searchable website which would allow citizens to go online and type in the name of any company or organization to find out exactly what (if any) grants and contracts they've been awarded. Would you favor or oppose this proposal?" A full 72 percent of Oklahomans favor the idea, while 19 percent are opposed.

Sen. Randy Brogdon (R), sponsor of the Oklahoma transparency bill, recommends making Virginia's bill the FIRST bill in the House or Senate in the General Assembly session in which it will be considered.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

June 2, 2007 by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Brad Henry (D) supported the legislation.

Senate: even split (24 R, 24 D); Voted unanimously to pass bill

House: Republican majority; Voted unanimously to pass bill

**3) What organizations in the state supported budget transparency?**

Oklahoma Press Association (Mark Thomas, executive director), Oklahoma Council for Public Affairs, Community Action Protection (very liberal pro-tax group), National Taxpayers Union

**4) What organizations in the state opposed budget transparency?**

Oklahoma Chamber of Commerce

**5) What was the cost for implementing budget transparency?**

*Oklahoma did not spend any new money.* The Office of State Finance realized it was already collecting the information, and agreed that it already had the existing manpower to do the job.

## Missouri

The “Missouri Accountability Portal” at <[www.mapyourtaxes.mo.gov](http://www.mapyourtaxes.mo.gov)> allows citizens to search and track state spending.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

July 11, 2007 by executive order

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Matt Blunt (R)

Senate: Republican majority

House: Republican majority

**3) What organizations in the state supported budget transparency?**

Missouri State Chamber of Commerce

**4) What organizations in the state opposed budget transparency?**

No major organizations were opposed to the order.

**5) What was the cost for implementing budget transparency?**

*No new funds were used.* The database was created using existing resources (source: National Taxpayers Union).

## Hawaii

HB 122 created a searchable website for state awards, loans, grants, and contracts over \$25,000. This website is only a “pilot program.” It will be financed until 2010 and then will be re-evaluated and re-funded, or taken off-line.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

July 11th, 2007 (not yet implemented) by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Linda Lingle (R) did not sign the bill despite her memorandums calling for state budget transparency in the past.

Senate: Democrat majority; bill passed 22-3

House: Democrat majority; bill passed unanimously

**3) What organizations in the state supported budget transparency?**

National Taxpayers Union, Grassroot Institute of Hawaii

**4) What organizations in the state opposed budget transparency?**

Department of Budget and Finance

**5) What was the cost for implementing budget transparency?**

\$250,000 is needed for the site to be created (source: Office of Rep. Marcus Oshiro).

## Texas

The website <<http://www.window.state.tx.us/comptrol/expandlist/cashdrill.php>> allows citizens to view information on expenditures published by state agencies.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

June 15, 2007 by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Rick Perry (R)

Senate: Republican majority; Vote: 30-0

House: Republican majority; Vote: 144-0

**3) What organizations in the state supported budget transparency?**

Texas Public Policy Foundation (Talmadge Heflin, director for center for fiscal policy), State Controller’s office, Americans for Prosperity (Texas), Empower Texans

**4) What organizations in the state opposed budget transparency?**

Texas Municipal League

**5) What was the cost for implementing budget transparency?**

\$300,000 was allocated for the development of completely new software (source: Texas Public Policy Foundation). Since launching the site, the State Comptroller's office has already identified and implemented \$2.3 million in savings by consolidating contracts and not duplicating efforts across agencies.

**South Carolina**

Each cabinet will post and update monthly expenditures on an online spending database. There is currently a pending bill to extend the order to the county and city level.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

2007 by executive order

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Mark Sanford (R)

Senate: Republican majority

House: Republican majority

**3) What organizations in the state supported budget transparency?**

South Carolina Policy Council Education Foundation (Ashley Landess, president), National Taxpayers Union

**4) What organizations in the state opposed budget transparency?**

Municipal association, school districts, county associations

**5) What was the cost for implementing budget transparency?**

*South Carolina used no new money to create their website.* Seventy-five percent of spending agencies already processed spending data through the Comptroller General's office. The executive order required the Cabinet agencies to report their spending to the Comptroller as well. Gov. Sanford suggested that since the Comptroller already managed this information, they could simply put it in an accessible online form. A previously contracted private web developer created a searchable website for a low cost (source: South Carolina Comptroller General's office – Chief of Staff Nat Kaminski).

**Nebraska**

The Nebraska State Treasurer implemented budget transparency <[www.nebraskaspending.com](http://www.nebraskaspending.com)> because he said it was already well within his constitutional rights as Treasurer to do so without legislation. The website includes audit and budget databases with graphs on every municipality, county, and school district. The website is currently expanding.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

Put into action in the fall of 2007 by State Treasurer Shane Osborn

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Dave Heinman (R) supported the State Treasurer's actions

Unicameral legislature: Republican majority

**3) What organizations in the state supported budget transparency?**

Lincoln Independent Business Association, National Taxpayers Union, Citizens Against Government Waste, Platte Institute for Economic Research, National Taxpayers Union

**4) What organizations in the state opposed budget transparency?**

Individuals or groups who didn't want the State Treasurer getting accolades (concerned about Osborne getting good press and extending his political career); individuals within the executive branch; some Democrats questioned the State Treasurer's authority to implement budget transparency without legislation.

**5) What was the cost for implementing budget transparency?**

\$39,000 (source: State Treasurer's office)

This includes a \$25,000 grant from the State Records Office, with the remaining \$14,000 from the Treasury's own funds.

## Louisiana

Earlier this year, Gov. Bobby Jindal (R) issued an executive order requiring a searchable website for state expenditures including grants and contracts. No implementation date is set yet.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

January 15, 2008 (not yet launched) by executive order

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Bobby Jindal (R)

Senate: Democrat majority

House: Democrat majority

**3) What organizations in the state supported budget transparency?**

National Taxpayers Union, Mercatus Center (Maurice McTigue, Director of the Government Accountability Project), Pelican Institute (Kevin Kane, president), Democrats and Republicans in both chambers supported the effort.

**4) What organizations in the state opposed budget transparency?**

Contractors who receive government money, municipal groups

**5) What was the cost for implementing budget transparency?**

\$1 million has been set aside for implementing the program (source: Chris Gillott, economic policy advisor to the governor). The website, itself, will not be costly. Higher education figures aren't currently incorporated into the state system, so extra funds are needed to add them to the system and then put them online.

**Alaska**

Posted through the Department of Administration, Alaska's Checkbook Online

<[http://fin.admin.state.ak.us/dof/checkbook\\_online/index.jsp](http://fin.admin.state.ak.us/dof/checkbook_online/index.jsp)> provides the name and location of all vendors and grantees who received at least one payment of \$1,000 or more. It includes the department that requested the payment and the purpose. The information is accessible through PDF and Excel formats.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

Launched February 2008 executive order

**2) At the time of implementation, what was the political affiliation of the Governor and legislature?**

Governor Sarah Palin (R)

Senate: Republican majority

House: Republican majority

**4) What organizations in the state supported budget transparency?**

Commissioner Annette Kreitzer, Department of Administration, Americans for Prosperity, National Taxpayers Union

**5) What organizations in the state opposed budget transparency?**

Sen. Bill Wielechowski (D) and other legislators applauded the efforts of the governor, but continue to push for a more extensive transparency bill.

**6) What was the cost for implementing budget transparency?**

The work cost the state *nothing* and was done in-house, according to the director of the Division of Finance Kim Garner

**Utah**

SB 38 mandates the creation of a searchable website that applies to all branches of Utah government including departments, colleges and universities, and school districts with budgets of \$1 million or more.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

March 14, 2008 by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If available and applicable, what were the votes on the bill?**

Governor John Hunstman (R) signed the bill into law.

House: Republican majority; Voted unanimously to pass the bill

Senate: Republican majority; Voted 23-4 to pass the bill

**3) What organizations in the state supported budget transparency?**

Sutherland Institute, Americans for Tax Reform

**4) What organizations in the state opposed budget transparency?**

Utah League of Cities and Towns, Utah Association of Counties,

**5) What was the cost for implementing budget transparency?**

The bill will require \$250,800 ongoing and \$480,400 one-time for additional hardware, software, and personnel hours according to the office of the Utah Legislative Fiscal Analyst.

## **Nevada**

The “Nevada Open Government Initiative” requires the Department of Administration to develop a searchable database of information on the budget, expenditures, contracts and grants.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

March 18, 2008 (not yet launched) by executive order

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Jim Gibbons (R)

Senate: Republican majority

House: Democrat majority

**3) What organizations in the state supported budget transparency?**

Nevada Policy Research Institute, Americans for Tax Reform, *Las Vegas Review-Journal* (largest NV newspaper)

**4) What organizations in the state opposed budget transparency?**

Department of Administration

**5) What was the cost for implementing budget transparency?**

Current cost estimates are low, but inexact. Money is expected to be spent on new computer hardware (servers) and updating the current accounting code. The State Controller’s estimate is \$300,000, but the Nevada Policy Research Institute (Steve Miller, policy director) expects the costs to be much lower.

## Washington

SB 6818 directs the Legislative Evaluation and Accountability Program (LEAP) to create a website that will provide quick and easy access to details in the state's operating, capital, and transportation budgets.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

April 1, 2008 by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If available and applicable, what were the votes on the bill?**

Governor Christine Gregoire (D) vetoed part of the original bill.

Senate: Democrat majority; Voted unanimously to pass the bill

House: Democrat majority; Voted unanimously to pass the bill

**3) What organizations in the state supported budget transparency?**

The Washington Policy Center; State Auditor Brian Sonntag (D), Attorney General McKenna (R), National Taxpayers Union, Evergreen Freedom Foundation, American Legislative Exchange Council, Council for Citizens Against Government Waste

**4) What organizations in the state opposed budget transparency?**

No major organizations were opposed to the bill.

**5) What was the cost for implementing budget transparency?**

The website is to be launched by January 2009. The Office of Financial Management estimates \$113,340 will be spent on the project in 2008 and \$314,388 will be spent in 2009. The money will come out of the General Fund.

## Mississippi

The Mississippi Accountability and Transparency Act of 2008 requires that all expenditures of state funds (not just grants and contracts) be made available through a searchable database.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

Enacted April 14, 2008 (not yet launched) by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If applicable, what were the votes on the bill?**

Governor Haley Barbour (R) signed HB 101.

Senate: Democrat majority; Vote: 51-0

House: Democrat majority; Vote: 119-0

**3) What organizations in the state supported budget transparency?**

Mississippi Center for Public Policy, National Taxpayers Union

**4) What organizations in the state opposed budget transparency?**

Department of Finance and Administration

**5) What was the cost for implementing budget transparency?**

Mississippi expects low or negligible costs as free software from the Federal Office of Management and Budget will be used. The website has not been implemented yet, but if costs arise, they will be paid out of the budget of the Department of Finance and Administration (source: Rep. Toby Barker's (R) office).

## **Maryland**

The Maryland Funding Accountability and Transparency Act of 2008 would require the Department of Budget and Management to create a searchable database of state expenditures including grants and contracts above a threshold of \$25,000.

**1) When was budget transparency implemented? Was it by executive order, legislation, or something else?**

May 22, 2008 (not yet launched) by legislation

**2) At the time of implementation, what was the political affiliation of the Governor and legislature? If available and applicable, what were the votes on the bill?**

Gov. Martin O'Malley (D) signed the bill into law

House: Democrat majority; Voted unanimously to pass the bill

Senate: Democrat majority; Voted unanimously to pass the bill

**4) What organizations in the state supported budget transparency?**

Common Cause Maryland, *The Baltimore Sun*, Maryland Sierra Club, Maryland ACLU, National Freedom of Information Coalition, Maryland Taxpayer's Association, Americans for Tax Reform, National Taxpayer's Union

**5) What organizations in the state opposed budget transparency?**

No major organizations were opposed to the order.

**6) What was the cost for implementing budget transparency?**

\$300,000 will be spent in 2009 according to the Maryland General Assembly Department of Legislative Services