

## HOUSE BILL No. 2672

By Committee on Federal and State Affairs

2-9

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9 AN ACT concerning the Kansas taxpayer transparency act; amending  
10 K.S.A. 2009 Supp. 74-72,123 and repealing the existing section.

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12 *Be it enacted by the Legislature of the State of Kansas:*

13 Section 1. K.S.A. 2009 Supp. 74-72,123 is hereby amended to read  
14 as follows: 74-72,123. (a) As used in the Kansas taxpayer transparency act:

15 (1) "Searchable website" means a website that allows the public to  
16 search and aggregate the information identified in subsection (b) includ-  
17 ing requirements that the website offer the public the ability to efficiently  
18 search and display data, and ascertain the total amounts of revenues and  
19 expenditures (A) of funds established within the state treasury in an ag-  
20 gregate or summary form in a manner determined by the secretary of  
21 administration, (B) of compensation paid to public employees employed  
22 by state agencies, and (C) of bond debt as specified in this act.

23 (2) "Agency" means any entity or instrumentality of the state of Kan-  
24 sas as defined in K.S.A. 75-3701, and amendments thereto, and any other  
25 entity or instrumentality delegated statutory authority by the legislature  
26 to issue bonds and to collect revenue for the purpose of repaying bonds  
27 issued under authority delegated by statute.

28 (3) "Board" means the public finance transparency board.

29 (b) No later than March 1, 2009, the secretary of administration shall  
30 develop and operate a single, searchable website accessible by the public  
31 at no cost to access, that includes:

32 (1) Annual expenditures, as determined by the secretary of admin-  
33 istration and as available within the central accounting system and state  
34 payroll system, shall include, but not be limited to:

35 (A) Disbursements by any state agency from funds established within  
36 the state treasury;

37 (B) bond debt payments;

38 (C) salaries and wages including, but not limited to, compensation  
39 paid to individual employees of state agencies;

40 (D) contractual services including, but not limited to, amounts paid  
41 to individual vendors;

42 (E) commodities including, but not limited to, amounts paid to in-  
43 dividual vendors;

- 1 (F) capital outlay including, but not limited to, amounts paid to in-  
2 dividual vendors;
- 3 (G) debt service including, but not limited to, amounts of bond in-  
4 terest paid and sources of funds paid for individual bond issues;
- 5 (H) aid to local units including, but not limited to, amounts paid to  
6 individual units of government for individually identifiable aid programs;
- 7 (I) other assistance and benefits; ~~and~~
- 8 (J) capital improvements including, but not limited to, amounts of  
9 bond principal paid and sources of funds paid for individual bond issues;  
10 *and*
- 11 (K) *tax expenditures as reported by the secretary of revenue in the*  
12 *annual tax expenditure report.*
- 13 (2) Annual revenues, as determined by the secretary of administra-  
14 tion and as available within the central accounting system, shall include,  
15 but not be limited to:
- 16 (A) Receipts or deposits by any state agency into funds established  
17 within the state treasury;
- 18 (B) taxes including, but not limited to, compulsory contributions im-  
19 posed by the state for the purpose of financing services;
- 20 (C) agency earnings including, but not limited to, amounts collected  
21 by each agency for merchandise sold, services performed, licenses and  
22 permits issued, or regulation;
- 23 (D) revenue for the use of money and property including, but not  
24 limited to, amounts received for compensation for the use of state-owned  
25 money and property;
- 26 (E) gifts, donations and federal grants including, but not limited to,  
27 amounts received from public and private entities to aid in support of a  
28 specific function or other governmental activity;
- 29 (F) other revenue including, but not limited to, receipts not classified  
30 elsewhere; and
- 31 (G) non-revenue receipts including, but not limited to, all receipts  
32 that do not constitute revenue.
- 33 (3) Annual bonded indebtedness which shall include, but not be lim-  
34 ited to the amount of the total original obligation stated in terms of prin-  
35 cipal and interest, the term of the obligation, the source of funding for  
36 repayment of the obligation, the amounts of principal and interest pre-  
37 viously paid to reduce the obligation, the balance remaining of the obli-  
38 gation, any refinancing of the obligation, and the cited statutory authority  
39 to issue such bonds.
- 40 (4) Any other relevant information specified by the secretary of ad-  
41 ministration after consulting with and seeking the advice of the public  
42 finance transparency board as established in K.S.A. 2009 Supp. 74-72,124,  
43 and amendments thereto.

1 (c) The single website provided for in subsection (b) of this section  
2 shall include data for fiscal year 2003 and each fiscal year thereafter. The  
3 website shall be designed so that such data shall be retained on the single  
4 website for not less than 10 years and shall include data for the most  
5 recent fiscal years. Data that is available in the central accounting system  
6 and state payroll system shall be on the single website as soon as possible,  
7 but not later than 45 days after the last day of the preceding fiscal year.  
8 The secretary of administration shall develop policies and procedures to  
9 make data available from any other source. Nothing in this act shall re-  
10 quire the secretary of administration to provide information on the web-  
11 site that is not available in the central accounting system and the state  
12 payroll system at the time of initial implementation of the website. After  
13 implementation of the initial website, the public finance transparency  
14 board shall advise the secretary of administration on incorporating addi-  
15 tional information described by this act from any other source of infor-  
16 mation available to the secretary of administration including information  
17 submitted by state agencies pursuant to subsection (d) of this section.

18 (d) Any state agency shall provide, at the request of the secretary of  
19 administration, such information as is necessary to accomplish the pur-  
20 poses of this act.

21 (e) Nothing in this act shall permit or require the disclosure of in-  
22 formation which is considered confidential by state or federal law.

23 Sec. 2. K.S.A. 2009 Supp. 74-72,123 is hereby repealed.

24 Sec. 3. This act shall take effect and be in force from and after its  
25 publication in the statute book.