

Senate Bill 300

By: Senators Rogers of the 21st and Pearson of the 51st

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 6 of Title 50 of the Official Code of Georgia Annotated, relating to the
2 Department of Audits and Accounts, so as to provide for the creation of and maintenance by
3 the department of a website which provides public access to certain state expenditure
4 information; to provide for a short title; to provide for procedures, conditions, and
5 limitations; to provide for powers, duties, and authority of the Department of Audits and
6 Accounts and the Department of Revenue; to provide for related matters; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 6 of Title 50 of the Official Code of Georgia Annotated, relating to the Department
11 of Audits and Accounts, is amended by adding a new Code section to read as follows:

12 "50-6-32.

13 (a) This Code section shall be known and may be cited as the 'Transparency in
14 Government Act.'

15 (b) As used in this Code section, the term:

16 (1) 'Expenditure of state funds' means the expenditure of all appropriated or
17 nonappropriated funds by a state entity from the state treasury in forms including, but not
18 limited to:

19 (A) Grants;

20 (B) Contracts;

21 (C) Subcontracts;

22 (D) Tax refunds, rebates, or credits;

23 (E) Payments made through economic and incentive programs operated by the
24 Department of Economic Development, the Department of Labor, the Department of
25 Community Affairs, the Department of Agriculture, and the Georgia Lottery
26 Corporation; and

(F) Expenditures from the Revenue Shortfall Reserve;

(2) 'Expenditure of state funds' shall not mean the transfer of funds between two state agencies or payments of state or federal assistance to an individual.

(3) 'Searchable website' means a website that allows the public to search and aggregate information identified in subsection (c) of this Code section.

(c)(1) No later than January 1, 2008, the department shall develop and operate a single, searchable website accessible at no cost by the public, that provides information for each expenditure of state funds including, but not limited to:

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

(B) The amount of state funds expended;

(C) The type of transaction;

(D) The funding or expending agency;

(E) The budget program source;

(F) A descriptive purpose of the funding action or expenditure; and

(G) Any other relevant information specified by the Department of Audits and Accounts.

(2) In addition, such searchable website shall include the most recent lost revenues report prepared by the Department of Revenue in accordance with subsection (g) of this Code section. Such report shall be posted within 15 days of its release.

(d) The searchable website provided for in this Code section shall include data for the 2007-2008 fiscal year as it becomes available and each fiscal year thereafter. Such data shall be available on the searchable website no later than 30 days after the last day of the preceding fiscal year.

(e) All agencies of state government shall provide to the Department of Audits and Accounts such information as is necessary to accomplish the purposes of this Code section.

(f) Nothing in this Code section shall require the disclosure of information which is considered confidential by state or federal law.

(g) The Department of Revenue shall prepare or cause to be prepared a report on all provisions of state tax law that reduce state revenue through exclusions, deductions, credits, exemptions, deferrals, or other preferential tax treatments. Such report shall be entitled 'lost revenue report.' The report shall be prepared by October 1 of each year and shall be submitted to the Governor, the Lieutenant Governor, and the Speaker of the House of Representatives. The Department of Revenue may prepare and submit supplements to the report at other times of the year if additional or updated information relevant to the report becomes available. The report shall include, for the previous fiscal year, the department's best estimate of the amount of state revenue that would have been collected but for the

1 existence of each such exclusion, deduction, credit, exemption, deferral, or other
2 preferential tax treatment allowed by law. The Department of Revenue may request the
3 assistance of other state agencies as may be needed to prepare the report. The Department
4 of Revenue shall be authorized to require any recipient of a tax incentive or tax expenditure
5 to report to the department such information as requested so that the department may fulfill
6 its obligations as required by this subsection. The Department of Revenue may require this
7 information to be submitted in an electronic format. The Department of Revenue may
8 disallow any future claim of a person for a tax incentive due to such person's failure to file
9 a report as required under the authority of this subsection. The Department of Revenue
10 may consult with the Department of Audits and Accounts to develop a reporting system to
11 obtain the information requested in the least burdensome manner on the taxpayer."

12 **SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.