

## LEGISLATIVE BILL 16

Approved by the Governor May 29, 2009

Introduced by White, 8; Mello, 5; Nordquist, 7.

FOR AN ACT relating to state government; to amend section 84-602, Reissue Revised Statutes of Nebraska; to provide for the establishment of a web site known as the Taxpayer Transparency Act; to provide powers and duties for the State Treasurer; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. The establishment of the web site provided for in section 84-602 and described in section 3 of this act shall be known and may be cited as the Taxpayer Transparency Act.

Sec. 2. Section 84-602, Reissue Revised Statutes of Nebraska, is amended to read:

84-602 It shall be the duty of the State Treasurer:

(1) To receive and keep all money of the state not expressly required to be received and kept by some other person;

(2) To disburse the public money upon warrants drawn upon the state treasury according to law, and not otherwise;

(3) To keep a just, true, and comprehensive account of all money received and disbursed;

(4) To keep a just account with each fund, and each head of appropriation made by law, and the warrants drawn against them;

(5) To render a full statement to the Department of Administrative Services, of all money received by him or her from whatever source, and if on account of revenue, for what year; of all penalties and interest on delinquent taxes reported or accounted for to him or her, and of all disbursements of public funds; with a list, in numerical order, of all warrants redeemed, the name of the payee, amount, interest, and total amount allowed thereon, and with the amount of the balance of the several funds unexpended; which statement shall be made on the first day of December, March, June, and September, and more often if required;

(6) To report to the Legislature as soon as practicable, but within ten days after the commencement of each regular session, a detailed statement of the condition of the treasury, and its operations for the preceding fiscal year;

(7) To give information in writing to the Legislature, whenever required, upon any subject connected with the treasury or touching any duty of his or her office; and

(8) To account for, and pay over, all money received by him or her as such treasurer, to his or her successor in office, and deliver all books, vouchers, and effects of office to him or her; and such successor shall receipt therefor. In accounting for and paying over such money the treasurer shall not be held liable on account of any loss occasioned by any investment, when such investment shall have been made pursuant to the direction of the state investment officer; and-

(9) To develop and maintain a single, searchable web site with information on state tax receipts and expenditures which is accessible by the public at no cost to access as provided in section 3 of this act. The web site shall be hosted on a server owned and operated by the State of Nebraska or approved by the Chief Information Officer. The naming convention for the web site shall identify the web site as a state government web site. The web site shall not include the treasurer's name, the treasurer's image, the treasurer's seal, or a welcome message.

Sec. 3. (1)(a) Not later than January 1, 2010, the web site established, developed, and maintained by the State Treasurer pursuant to subdivision (9) of section 84-602 shall provide such information as will document the sources of all tax receipts and the expenditure of state funds by all agencies, boards, commissions, and departments of the state.

(b) The State Treasurer shall, in appropriate detail, cause to be published on the web site:

(i) The identity, principal location, and amount of funds received or expended by the State of Nebraska and all of its agencies, boards, commissions, and departments;

(ii) The funding or expending agency, board, commission, or department;

(iii) The budget program source;

(iv) The amount, date, purpose, and recipient of all disbursed

funds; and

(v) Such other relevant information as will further the intent of enhancing the transparency of state government financial operations to its citizens and taxpayers. The web site shall include data for fiscal year 2008-09 and each fiscal year thereafter.

(2) Beginning July 1, 2010, the data shall be available on the web site no later than thirty days after the end of the preceding fiscal year. All agencies, boards, commissions, and departments of the state shall provide to the State Treasurer, at such times and in such form as designated by the State Treasurer, such information as is necessary to accomplish the purposes of the Taxpayer Transparency Act. Nothing in this subsection requires the disclosure of information which is considered confidential under state or federal law or is not a public record under section 84-712.05.

(3) (a) For purposes of this section, expenditure of state funds means all expenditures of appropriated or nonappropriated funds by an agency, board, commission, or department of the state from the state treasury in forms including, but not limited to:

(i) Grants;

(ii) Contracts;

(iii) Subcontracts;

(iv) State aid to political subdivisions; and

(v) Tax refunds or credits that may be disclosed pursuant to the Nebraska Advantage Act, the Nebraska Advantage Microenterprise Tax Credit Act, the Nebraska Advantage Research and Development Act, or the Nebraska Advantage Rural Development Act.

(b) Expenditure of state funds does not include the transfer of funds between two agencies, boards, commissions, or departments of the state or payments of state or federal assistance to an individual.

Sec. 4. Original section 84-602, Reissue Revised Statutes of Nebraska, is repealed.