Session of 2023

HOUSE BILL No. 2192

By Committee on Appropriations

1-26

AN ACT concerning state agencies; requiring the secretary of 1 2 administration to include on the Kansas taxpayer transparency act 3 website certain information concerning grants, grant awardees and 4 grant applications; amending K.S.A. 74-72,123 and repealing the 5 existing section. 6 7 Be it enacted by the Legislature of the State of Kansas: 8 Section 1. K.S.A. 74-72,123 is hereby amended to read as follows: 9 74-72,123. (a) As used in the Kansas taxpayer transparency act: 10 (1) "Searchable website" means a website that allows the public to 11 search and aggregate the information identified in subsection (b) including 12 requirements that the website offer the public the ability to efficiently 13 search and display data, and ascertain the total amounts of revenues and 14 expenditures of: 15 (A) -of-Funds established within the state treasury in an aggregate or 16 summary form in a manner determined by the secretary of administration; (B) -of-compensation paid to public employees employed by state 17 18 agencies .: and 19 (C) -of-bond debt as specified in this act. 20 "Agency" means any entity or instrumentality of the state of (2)21 Kansas as defined in K.S.A. 75-3701, and amendments thereto, and any 22 other entity or instrumentality delegated statutory authority by the 23 legislature to issue bonds and to collect revenue for the purpose of 24 repaying bonds issued under authority delegated by statute. 25 (3) "Board" means the public finance transparency board. 26 (b) No later than March 1, 2009. The secretary of administration shall 27 develop and operate a single, searchable website accessible by the public 28 at no cost to access, that includes: 29 (1) Annual expenditures, as determined by the secretary of 30 administration and as available within the central accounting system and state payroll system, shall include, but not be limited to: 31 32 (A) Disbursements by any state agency from funds established within 33 the state treasury; 34 (B) bond debt payments; salaries and wages including, but not limited to, compensation 35 (C) 36 paid to individual employees of state agencies;

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1 (D) contractual services including, but not limited to, amounts paid to 2 individual vendors;

3 (E) commodities including, but not limited to, amounts paid to 4 individual vendors;

5 (F) capital outlay including, but not limited to, amounts paid to 6 individual vendors;

7 (G) debt service including, but not limited to, amounts of bond 8 interest paid and sources of funds paid for individual bond issues;

9 (H) aid to local units including, but not limited to, amounts paid to 10 individual units of government for individually identifiable aid programs;

(I) other assistance and benefits;

(J) capital improvements including, but not limited to, amounts of
 bond principal paid and sources of funds paid for individual bond issues;
 and

15 (K) tax expenditures as reported by the secretary of revenue in the 16 annual tax expenditure report.

(2) Annual revenues, as determined by the secretary of administration
and as available within the central accounting system, shall include, but
not be limited to:

(A) Receipts or deposits by any state agency into funds established
 within the state treasury;

(B) taxes including, but not limited to, compulsory contributionsimposed by the state for the purpose of financing services;

(C) agency earnings including, but not limited to, amounts collected
 by each agency for merchandise sold, services performed, licenses and
 permits issued, or regulation;

(D) revenue for the use of money and property including, but not
 limited to, amounts received for compensation for the use of state-owned
 money and property;

30 (E) gifts, donations and federal grants including, but not limited to, 31 amounts received from public and private entities to aid in support of a 32 specific function or other governmental activity;

(F) other revenue including, but not limited to, receipts not classified
 elsewhere; and

(G) non-revenue receipts including, but not limited to, all receipts that
 do not constitute revenue.

37 (3) Annual bonded indebtedness which shall include, but not be 38 limited to the amount of the total original obligation stated in terms of 39 principal and interest, the term of the obligation, the source of funding for 40 repayment of the obligation, the amounts of principal and interest 41 previously paid to reduce the obligation, the balance remaining of the 42 obligation, any refinancing of the obligation, and the cited statutory 43 authority to issue such bonds. 1 (4) Any grant awarded by any agency using state or federal funds, 2 including the grant awardee, applications and a list of all applicants who applied for such grant. The list of all such applicants shall include: (A) 3 4 Such applicant's organization name; (B) the county where the proposed 5 project is located; (C) a brief description of the proposed project in such 6 application; (D) the dollar amount requested in such application; and (E) 7 the date that the above agency received such application. Information 8 required to be included on the website pursuant to this paragraph shall be 9 posted within 30 business days of the date of awarding the grant.

10 (5) Any other relevant information specified by the secretary of 11 administration after consulting with and seeking the advice of the public 12 finance transparency board as established in K.S.A. 74-72,124, and 13 amendments thereto.

14 (c) The single website provided for in subsection (b) of this section 15 shall include data for fiscal year 2003 and each fiscal year thereafter. The 16 website shall be designed so that such data shall be retained on the single 17 website for not less than 10 years and shall include data for the most recent 18 fiscal years. Data that is available in the central accounting system and 19 state payroll system shall be on the single website as soon as possible, but 20 not later than 45 days after the last day of the preceding fiscal year. The 21 secretary of administration shall develop policies and procedures to make 22 data available from any other source. Nothing in this act shall require the 23 secretary of administration to provide information on the website that is 24 not available in the central accounting system and the state payroll system 25 at the time of initial implementation of the website. After implementation of the initial website, the public finance transparency board shall advise 26 27 the secretary of administration on incorporating additional information 28 described by this act from any other source of information available to the 29 secretary of administration including information submitted by state 30 agencies pursuant to subsection (d) of this section.

(d) Any state agency shall provide, at the request of the secretary of
 administration, such information as is necessary to accomplish the
 purposes of this act.

(e) Nothing in this act shall permit or require the disclosure ofinformation which is considered confidential by state or federal law.

36 Sec. 2. K.S.A. 74-72,123 is hereby repealed.

37 Sec. 3. This act shall take effect and be in force from and after its 38 publication in the statute book.