**South Carolina General Assembly**

118th Session, 2009-2010

**H. 4723**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Loftis, Gunn, Erickson, Knight, Hamilton, Bedingfield, J.R. Smith, G.M. Smith, Williams, Wylie, Millwood, Hutto, Stavrinakis, McEachern, H.B. Brown, Clyburn, Allison, Crawford, Hart, Herbkersman, Horne, Hosey, Jefferson, Littlejohn, Lowe, Parker, Sottile, Spires, Stringer, Weeks and A.D. Young

Document Path: l:\council\bills\bbm\9623htc10.docx

Introduced in the House on March 9, 2010

Currently residing in the House Committee on **Ways and Means**

Summary: Fiscal Transparency Act

**HISTORY OF LEGISLATIVE ACTIONS**

Date Body Action Description with journal page number

3/9/2010 House Introduced and read first time [HJ](file:///h:\HJ%20Archive\2010\03-09-10.docx)‑63

3/9/2010 House Referred to Committee on **Ways and Means** [HJ](file:///h:\HJ%20Archive\2010\03-09-10.docx)‑64

**VERSIONS OF THIS BILL**

[3/9/2010](file:///p:\pprever\2009-10\4723_20100309.docx)

**A** **BILL**

TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING ARTICLE 7 TO CHAPTER 11, TITLE 11, ENACTING THE “SOUTH CAROLINA FISCAL TRANSPARENCY ACT” SO AS TO REQUIRE THE STATE BUDGET AND CONTROL BOARD TO ESTABLISH AND MAINTAIN A SINGLE INTERNET WEBSITE THAT PROVIDES DETAILED INFORMATION ON THE FINANCES AND FISCAL OPERATIONS OF ALL STATE AGENCIES, TO PROVIDE THAT THE STATE BUDGET AND CONTROL BOARD, BY MARCH 1, 2012, SHALL DEVELOP A SCHEDULE FOR ADDING SIMILAR INFORMATION FOR LOCAL GOVERNMENTAL ENTITIES, AND TO PROVIDE THOSE LOCAL GOVERNMENTAL ENTITIES EXEMPT FROM THE REPORTING REQUIREMENTS, TO PROVIDE THAT INFORMATION WHICH MUST NOT BE POSTED ON THE WEBSITE, AND TO REQUIRE ANNUAL REPORTS ON THE PROGRESS OF ESTABLISHING THE SINGLE WEBSITE AND RECOMMENDATIONS FOR ITS ENHANCED CONTENT AND IMPROVED FORMAT.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Chapter 11, Title 11 of the 1976 Code is amended by adding:

“Article 7

South Carolina Fiscal Transparency Act

Section 11‑11‑710. This article may be cited as the ‘South Carolina Fiscal Transparency Act’.

Section 11‑11‑720. As used in this article:

(1) ‘Board’ means the State Budget and Control Board.

(2) ‘Local governmental entity’ means a county, municipality, special service or public service district, and school district, including, but not limited to, any department, division, bureau, commission, authority, or agency of any of these.

(3) ‘State governmental entity’ means the state including, but not limited to, any department, division, bureau, commission, authority, or agency of state government including public institutions of higher learning as defined in Section 59‑103‑5(2).

(4) ‘Website’ means a site on the Internet which is easily accessible to the public at no cost and does not require the user to provide any information.

Section 11‑11‑730. The Office of State Budget of the board, in consultation with the House Ways and Means Committee and the Senate Finance Committee shall establish a single website, directly accessible through the state’s official Internet portal, which provides information relating to each appropriation in the current annual general appropriations act for every state governmental entity.

(1) At a minimum, the information provided must include:

(a) disbursement date for each appropriation by the object code associated with each expenditure established within the South Carolina Enterprise Information System (SCEIS). Expenditure data must include the name of the payee, the date of the expenditure, the amount of the expenditure, and the statewide document number;

(b) for each appropriation, any adjustments, including vetoes, approved supplemental appropriations in legislation other than the annual general appropriations act and other actions providing for adjustments authorized by law;

(c) status of spending authority for each appropriation in the approved operating budget, including released, unreleased, reserved, and disbursed balances; and

(d) position and rate information for positions provided in the annual general appropriations act.

(2) All data provided through the website must be data currently available in SCEIS.

Section 11‑11‑740. The board shall propose providing additional state fiscal information, which may include, but is not limited to, the following information for state governmental entities:

(1) details of ‘other funds’ budget authority;

(2) trust fund balance reports, including cash available, and receipts;

(3) general fund revenue balance reports, including revenue received and amounts disbursed;

(4) fixed capital outlay project data, including original appropriations and disbursements throughout the life of the project;

(5) a ten year history of appropriations indicated by agency;

(6) links to state audits or reports related to the expenditure and dispersal of state funds; and

(7) links to program or activity descriptions for which funds may be expended.

Section 11‑11‑750. The board shall recommend a format for collecting and displaying information from local governmental entities.

Section 11‑11‑760. By March 1, 2012, the board shall develop a schedule for adding other information to the website by type of information and local governmental entity, including by timeframes and entity. The schedule must be submitted to the Governor, the President Pro Tempore of the Senate and the Speaker of the House of Representatives. Additional information may include:

(1) disbursements by the local governmental entity from the general fund and other funds maintained in the treasury of the local governmental entity;

(2) revenues received by each local governmental entity, including receipts or deposits by the local governmental entity into its general fund and other funds established in its treasury;

(3) information relating to a local governmental entity’s bonded indebtedness including, but not limited to, the total amount of obligation stated in terms of principal and interest, an itemization of each obligation, the term of each obligation, the amounts of principal and interest previously paid to reduce each obligation, the balance remaining of each obligation, any refinancing of any obligation, and the cited statutory authority to issue the bonds; and

(4) links to available local governmental entity websites.

Section 11‑11‑770. A counter must be established on the website to show the number of times the website has been accessed.

Section 11‑11‑780. A municipality or special purpose or public service district having a population of fewer than ten thousand is exempt from this article. Population determinations must be based on the most recent population estimates by the Office of Research and Statistics of the board.

Section 11‑11‑790. This article does not require or permit the disclosure of information that is considered confidential by state or federal law or exempt from disclosure pursuant to Chapter 4, Title 30, the Freedom of Information Act.

Section 11‑11‑800. The board shall ensure that all data added to the website remains accessible to the public for ten years.

Section 11‑11‑810. The board shall prepare an annual report detailing progress in establishing the single website and providing recommendations for enhancement of the content and format of the website and related policies and procedures. The first report must be submitted to the President Pro Tempore of the Senate and the Speaker of the House of Representatives by November 1, 2012, and annually by November first, thereafter.”

SECTION 2. This act takes effect upon approval by the Governor and applies for fiscal years beginning after June 30, 2011.

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