**A** **BILL**

TO ENACT THE “TAXPAYER TRANSPARENCY ACT”; TO AMEND CHAPTER 11, TITLE 11 OF THE 1976 CODE, RELATING TO THE STATE BUDGET SYSTEM, BY ADDING ARTICLE 7, TO REQUIRE THE EXECUTIVE BUDGET OFFICE TO DEVELOP AND MAKE PUBLICLY AVAILABLE A SINGLE, SEARCHABLE BUDGET DATABASE WEBSITE FOR THE MOST RECENT FISCAL YEAR.

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

SECTION 1. This act shall be known and may be cited as the “Taxpayer Transparency Act”.

SECTION 2. The General Assembly finds that taxpayers should be able to easily access the details on how the State is spending their tax dollars and what performance results are achieved for those expenditures. It is the intent of the General Assembly to direct the Executive Budget Office to create and maintain a searchable budget database website detailing where, for what purpose, and what results are achieved for all taxpayer investments in state government.

SECTION 3. Chapter 11, Title 11 of the 1976 Code is amended by adding:

“ARTICLE 7

Taxpayer Transparency

Section 11‑11‑700. As used in this article:

(1) ‘Agency’ means a state department, office, board, commission, bureau, division, institution, or institution of higher education. ‘Agency’ includes individual state agencies and programs, as well as programs and activities that cross agency jurisdictional lines. ‘State agency’ includes all elective offices in the executive branch, judicial branch, and General Assembly.

(2) ‘Director’ means the Director of the Executive Budget Office.

(3)(a) ‘Entity’ or ‘recipients’ means:

(i) a corporation;

(ii) an association;

(iii) a union;

(iv) a limited liability company;

(v) a limited liability partnership;

(vi) any other legal business entity, including nonprofits;

(vii) grantees;

(viii) contractors; or

(ix) a county, city, or other local governmental entity.

(b) ‘Entity or recipients’ does not include an individual recipient of state assistance.

(4) ‘Funding source’ means the state account from which an expenditure is appropriated.

(5)(a) ‘Searchable budget database website’ means a website that allows the public at no cost to search and aggregate information for the following:

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

(ii) the amount of funds expended;

(iii) the funding or expending agency;

(iv) the funding source of the revenue expended;

(v) the budget program of the expenditure;

(vi) a descriptive purpose for the funding action or expenditure, including, but not limited to:

(A) the expected performance outcome for the funding action or expenditure;

(B) the past performance outcomes achieved for the funding action or expenditure; or

(C) details on the type of spending, including grants, contracts, appropriations, tax exemptions or credits. If possible, a hyperlink to the actual expenditure document, in a format that is searchable, such as a PDF, shall be provided;

(vii) any state audit or report relating to the entity or recipients of funds, budget program, or agency; and

(viii) any other relevant information specified by the Executive Budget Office.

(b) The searchable budget database website must be able to programmatically search and access all data in a serialized machine readable format, such as XML, via a web‑services application programming interface.

Section 11‑11‑710. The director shall develop and make publicly available a single, searchable budget database website, including the required data for the most recently completed state budget. The website must be given a unique and simplified website address. Each state agency that maintains a generally accessible website or for which a generally accessible website is maintained shall include a link on the front page of the agency’s website to the searchable budget database website.

Section 11‑11‑720. The director shall provide guidance to agency heads to ensure compliance with this article. The searchable budget database website must be updated as new data becomes available and no later than thirty days upon receipt of data from an agency. The director shall add data for previous budgets to the searchable budget database website. Data for previous fiscal years may be added as available and as time permits. The director shall ensure that all data added to the searchable budget database website remains accessible to the public for a minimum of ten years.

Section 11‑11‑730. The director is considered to not be in compliance with this article if the data required for the searchable budget database website is not available in a searchable and aggregate manner or if the public is redirected to other governmental websites, unless each of those websites has information from all agencies and each category of information required can be searched electronically by field in a single search.”

SECTION 4. The provisions of Section 11-11-710, as added by this act, must be implemented by the Director of the Executive Budget Office on or before January 1, 2022.

SECTION 5. This act takes effect upon approval by the Governor.

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