

SENATE BILL NO. 334—SENATOR MCGINNESS

MARCH 21, 2011

Referred to Committee on Revenue

SUMMARY—Requires the creation of a searchable database of expenditures and funding actions by state agencies under certain circumstances. (BDR 31-224)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: Yes.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets [omitted-material] is material to be omitted.

AN ACT relating to state financial administration; requiring the creation on the State's Internet website of a searchable database of expenditures and funding actions by state agencies under certain circumstances; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

1 This bill enacts legislation that is comparable to laws enacted in several other
2 states, including Colorado, Kansas, Nebraska and Oklahoma, and is described as a
3 "taxpayer transparency act." **Section 11** of this bill requires the Chief of the Budget
4 Division of the Department of Administration, by July 1, 2012, to cause to be
5 created and made publicly accessible at no charge on the State's Internet website a
6 searchable database of information relating to expenditures and funding actions by
7 state agencies. **Section 12** of this bill requires the Chief to cause to be added the
8 information relating to expenditures and funding actions to the state spending
9 database for each fiscal year not later than 30 days after the end of that fiscal year.
10 **Section 13** of this bill authorizes the Chief, in lieu of causing to be created the state
11 spending database, to provide links to websites maintained by other state agencies
12 if the information made accessible to the public by all the websites collectively is
13 equivalent to the information that would otherwise be accessible on the state
14 spending database and certain other conditions are met.



THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 353 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 14, inclusive, of this act.

Sec. 2. *As used in sections 2 to 14, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 3 to 10, inclusive, of this act have the meanings ascribed to them in those sections.*

Sec. 3. *“Agency” means an agency, bureau, board, commission, department, division, institution or other unit or elective office of the Executive or Legislative Department of State Government. The term includes, without limitation:*

1. The Nevada System of Higher Education.

2. A program, whether conducted by one agency or by more than one agency, if the program has a specific budget account.

Sec. 4. *“Chief” means the Chief of the Budget Division of the Department of Administration.*

Sec. 5. *“Entity” means:*

1. A corporation, association, union, limited-liability company, limited-liability partnership and any other legal or commercial entity, whether or not organized for profit;

2. A contractor;

3. A grantee, other than a natural person who receives public assistance in the form of a grant;

4. A natural person engaging in a business if that person is deemed to be a business entity pursuant to NRS 368A.120; and

5. A local government as defined in NRS 354.474.

Sec. 6. *“Expenditure” means a payment of money by an agency.*

Sec. 7. *“Funding action” means a tax abatement, tax exemption or tax credit granted by an agency.*

Sec. 8. *“Recipient” means an entity that receives a payment of money from an agency or benefits from a funding action by an agency.*

Sec. 9. *“State audit or report” means the report of an audit or investigation of a recipient or an agency conducted by or on behalf of the Division of Internal Audits of the Department of Administration, the Legislative Auditor or another agency.*

Sec. 10. *“State spending database” means the searchable database of information relating to state expenditures and funding actions caused to be created by the Chief pursuant to section 11 of this act.*



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1 **Sec. 11. 1.** *By July 1, 2012, the Chief shall, except as*
2 *otherwise provided in section 13 of this act, cause to be created*
3 *and made accessible to the public at no charge on the State's*
4 *Internet website a state spending database relating to state*
5 *expenditures and funding actions by agencies. The website must*
6 *enable a user to search and aggregate information in the state*
7 *spending database for a fiscal year using one or more of the*
8 *following categories:*

9 *(a) The name and principal location or business address of a*
10 *recipient.*

11 *(b) The amount of an expenditure or a funding action.*

12 *(c) The name of the agency that makes an expenditure or a*
13 *funding action.*

14 *(d) The budget account from which an expenditure is made.*

15 *(e) The budget category of an expenditure.*

16 *(f) A description of the purpose of an expenditure or a funding*
17 *action.*

18 *(g) The expected performance outcome of an expenditure or a*
19 *funding action.*

20 *(h) Past performance outcomes associated with an expenditure*
21 *or a funding action.*

22 *(i) A state audit or report relating to an expenditure or a*
23 *funding action.*

24 *(j) Any other information specified by the Chief.*

25 **2.** *The Chief may, if practicable, include in the state spending*
26 *database a link to a contract, grant or other document related to*
27 *an expenditure or a funding action.*

28 **Sec. 12. 1.** *Not later than 30 days after the end of a fiscal*
29 *year, the Chief shall cause to be added to the state spending*
30 *database the information relating to expenditures and funding*
31 *actions for all agencies for that fiscal year.*

32 **2.** *Information in the state spending database must be*
33 *accessible for not less than 10 years after the year in which the*
34 *information is added to the state spending database.*

35 **3.** *The Chief shall not include in the state spending database*
36 *any information that is declared to be confidential by state or*
37 *federal law. For the purpose of this section, the name and address*
38 *of a natural person who receives a payment from an agency in the*
39 *form of a salary or public assistance is confidential.*

40 **Sec. 13.** *The Chief may, in lieu of causing the creation of the*
41 *state spending database, cause to be placed on the State's Internet*
42 *website the links to any Internet websites maintained by other*
43 *agencies that include information relating to expenditures and*
44 *funding actions if:*



1 **1. A user is able to access all the information for any**
2 **category identified in subsection 1 of section 11 of this act in a**
3 **single search;**

4 **2. The information accessible to a user on all the websites**
5 **collectively is equivalent to the information that would otherwise**
6 **be accessible in the state spending database; and**

7 **3. A user is able to access the information on each website**
8 **without charge.**

9 **Sec. 14. An agency that maintains an Internet website shall**
10 **include a link to the state spending database on the home page of**
11 **the agency's website.**

12 **Sec. 15.** The Chief of the Budget Division of the Department
13 of Administration shall, within the limits of available money and
14 other resources, cause to be added to the state spending database
15 created pursuant to section 11 of this act information concerning
16 expenditures and funding actions by state agencies for the 9 fiscal
17 years immediately preceding Fiscal Year 2011-2012.

18 **Sec. 16.** This act becomes effective:

19 1. Upon passage and approval for the purposes of creating the
20 state spending database and performing any other preparatory
21 administrative tasks that are necessary to carry out the provisions of
22 this act; and

23 2. On July 1, 2012, for all other purposes.

