



## **BILL and AMENDMENT SUMMARY**

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# **Transparency in Government HF 801**

Status of Bill: House Calendar  
Committee: State Government: 18 - 0  
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### **Summary**

House File 801 provides for transparency in government by establishing a searchable database showing the revenue and expenditures by each agency of state government. The database is to be a free internet searchable database accessible to the public and capable of being downloaded.

### **Division I**

#### **Establishes the Openness Promotes Efficiency Now Act (OPEN)**

Division I of the bill establishes the Openness Promotes Efficiency Now (OPEN) act. The Department of Administrative Services (DAS) is required to develop a single, searchable database by January 1, 2011, of all expenditures and revenues for each agency in state government for each fiscal year. The database is also to include the expenditure of funds received through the federal American Recovery and Reinvestment Act of 2009. The website is to be updated each fiscal year beginning July 1, 2011, with the new data from the previously completed fiscal year.

#### **Information required on website:**

The website is to allow the public, at no cost, to search, compile, and download information for all of the following:

- To the extent practicable and within the bounds of the confidentiality provisions, the identity of the entity or recipient of state expenditures.
- Amount of annual revenues and expenditures for each agency's appropriations and funds.
- Descriptive purpose for the funding or expenditure.
- Performance results associated with the agency's activities.
- Past performance results associated with the agency's activities.
- State audits or reports relating to the entity or recipient of state funds, the budget program or activity, or agency.
- Any other relevant information specified by the director of DAS.

Additional information to be contained on the website includes:

- a. A listing and description of special interest tax credits claimed for the individual income tax, corporate income tax, franchise tax, and insurance premiums tax.
- b. The estimated cost to the state of each of the twenty sales tax exemptions that account for the largest dollar amount share of sales tax exemptions. The cost shall be listed by county.

If the funding source of the revenue expended is the Grow Iowa Values Fund, then in addition to any information, the following shall also be provided on the website:

- a. For financial assistance provided during the fiscal year, a listing, per recipient, of the number of jobs pledged and the number of jobs actually created. The actual jobs created shall be adjusted throughout the year as new figures become available.
- b. The total estimated cost to the state in addition to the amount of financial assistance awarded, including administrative expenses.
- c. An allocation by state legislative district and county of the total amount of financial assistance awards and the number of job creations associated with the awards during the fiscal year.

### **Confidentiality**

In providing data on tax exemptions or credits, confidentiality statutes of Iowa and federal law are required to be followed.

### **Report due every 90 days to Oversight**

DAS is required to provide a progress and implementation report to the Legislative Oversight committee every 90 days with the first report due October 1, 2009.

## **Division II**

### **Establishes the Government Accountability and Disclosure Act**

By January 1, 2010, the DAS in consultation with the Department of Revenue, is required to make publicly available on the website, a searchable database of all tax rates in the state aggregated by the type of tax and accessible by entering a zip code or physical address for each residence or business.

### **Geographical tax rate map**

In addition to searching for tax rates by zip code or physical address, searches will be accommodated by a geographical tax rate map of the state that is capable of being displayed with a level of specificity corresponding to each taxing district.

### **Individual Tax Rate Calculator**

Requires development of a tax rate database by January 1, 2010, to allow access to state and local tax rates for all taxing districts. Tax information shall be by entering a zip code or address. Tax rate calculators are to be provided on the website to allow citizens and businesses to calculate taxes based on the location of the citizen or business.

### **Updating the database**

To facilitate the DAS's efforts in creating and maintaining a searchable database of taxes by taxing districts, etc., every taxing district is required to annually report its tax rates, and any change in the rates to the Department of Revenue (DOR). Within 30 days of receiving the information, DOR is required to report the tax rates and any changes to DAS.

## **AMENDMENT SUMMARY**

### **H-1271 by Struyk**

Adds schedule 6 documents to the list of items required in the database.

### **H-1270 by Struyk**

Moves the timeline for implementation of the OPEN Act from January 1, 2011, to January 1, 2010.

**H-1269 by Pettengill**

Requires that the first database to include information from the previous five fiscal years.

**H-1279 by Frevert**

- Clarifies that the state board of regents is required to provide only the information that is currently provided.
- The director of DAS is directed to provide information in the status report relating to the need for additional funding in order to fully implement the website.
- Clarifies that the bill is effective only if an appropriation is provided to DAS for FY 2010.

**H-1266 by Watts**

Requires details of a collective bargaining agreement to be included in the database.

**H-1265 by Pettengill**

Requires the expenditures listed from the Grow Iowa Values Fund and the Power Fund to include jobs created since the creation of the funds.

**H-1268 by Raecker**

Requires interdepartmental transfers to be shown on the website.

**H-1272 by Raecker**

Requires that the website list transfers of appropriations made from one agency to another or within an agency by the Governor.

**H-1273 by Rants**

Replaces state budget searchable database with a searchable database of state-issued warrants, or its equivalent, exceeding \$10,000.