

# **Kansas Taxpayer Transparency Act**

## **Source: Kansas Statutes Annotated (K.S.A.)**

### **Chapter 74. -- STATE BOARDS, COMMISSIONS AND AUTHORITIES**

#### **Article 72. -- REVIEW OF GOVERNMENTAL OPERATIONS**

**74-72,122. Citation of act.** K.S.A. 2016 Supp. 74-72,122 through 74-72,125, and amendments thereto, shall be known and may be cited as the Kansas taxpayer transparency act.

**History:** L. 2008, ch. 112, § 5; L. 2014, ch. 86, § 6; July 1.

**74-72,123. Definitions; website, content, design, provision of information by agencies.** (a) As used in the Kansas taxpayer transparency act:

(1) "Searchable website" means a website that allows the public to search and aggregate the information identified in subsection (b) including requirements that the website offer the public the ability to efficiently search and display data, and ascertain the total amounts of revenues and expenditures (A) of funds established within the state treasury in an aggregate or summary form in a manner determined by the secretary of administration, (B) of compensation paid to public employees employed by state agencies, and (C) of bond debt as specified in this act.

(2) "Agency" means any entity or instrumentality of the state of Kansas as defined in K.S.A. 75-3701, and amendments thereto, and any other entity or instrumentality delegated statutory authority by the legislature to issue bonds and to collect revenue for the purpose of repaying bonds issued under authority delegated by statute.

(3) "Board" means the public finance transparency board.

(b) No later than March 1, 2009, the secretary of administration shall develop and operate a single, searchable website accessible by the public at no cost to access, that includes:

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

(A) Disbursements by any state agency from funds established within the state treasury;

(B) bond debt payments;

(C) salaries and wages including, but not limited to, compensation paid to individual employees of state agencies;

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

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

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

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

(H) aid to local units including, but not limited to, amounts paid to 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

(K) tax expenditures as reported by the secretary of revenue in the 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 contributions imposed 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;

(E) gifts, donations and federal grants including, but not limited to, amounts received from public and private entities to aid in support of a 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.

(3) Annual bonded indebtedness which shall include, but not be limited to the amount of the total original obligation stated in terms of principal and interest, the term of the obligation, the source of funding for repayment of the obligation, the amounts of principal and interest previously paid to reduce the obligation, the balance remaining of the obligation, any refinancing of the obligation, and the cited statutory authority to issue such bonds.

(4) Any other relevant information specified by the secretary of administration after consulting with and seeking the advice of the public finance transparency board as established in K.S.A. 2016 Supp. 74-72,124, and amendments thereto.

(c) The single website provided for in subsection (b) of this section shall include data for fiscal year 2003 and each fiscal year thereafter. The website shall be designed so that such data shall be retained on the single website for not less than 10 years and shall include data for the most recent fiscal years. Data that is available in the central accounting system and state payroll system shall be on the single website as soon as possible, but not later than 45 days after the last day of the preceding fiscal year. The secretary of administration shall develop policies and procedures to

make data available from any other source. Nothing in this act shall require the secretary of administration to provide information on the website that is not available in the central accounting system and the state payroll system at the time of initial implementation of the website. After implementation of the initial website, the public finance transparency board shall advise the secretary of administration on incorporating additional information described by this act from any other source of information available to the secretary of administration including information submitted by state 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 of information which is considered confidential by state or federal law.

**History:** L. 2008, ch. 112, § 6; L. 2010, ch. 160, § 9; July 1.

**74-72,124. Public finance transparency board; organization and duties.** (a) There is hereby established the public finance transparency board for the purpose of advising and consulting with the secretary of administration on the content, format and reports to be produced on the website established in K.S.A. 2016 Supp. 74-72,123, and amendments thereto.

(b) The board shall consist of members as follows:

(1) The secretary of administration or the secretary's designee, who shall serve as chairperson of the board;

(2) the director of accounts and reports or the director's designee;

(3) two members who are chief executive officers of agencies of the executive branch or such officer's designees, appointed by the governor, who shall serve at the pleasure of the governor;

(4) four members of the general public, two appointed by the governor, one appointed by the president of the senate and one appointed by the speaker of the house;

(5) four members of the legislature, one appointed by the president of the senate, one appointed by the minority leader of the senate, one appointed by the speaker of the house, and one appointed by the minority leader of the house, all of whom shall serve at the pleasure of the appointing official;

(6) the legislative post auditor or such auditor's designee;

(7) the state archivist or such archivist's designee; and

(8) the director of legislative research or such director's designee.

(c) The board shall annually elect one member from the board as vice-chairperson and another as secretary.

(d) Eight members of the board shall constitute a quorum and the affirmative vote of eight members shall be necessary for any action taken by the board. No vacancy in the membership of

the board shall impair the right of a quorum to exercise all the rights and perform all the duties of the board.

(e) General public members and legislative members of the board attending meetings of the board, or attending subcommittee meetings thereof authorized by the board, shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3223, and amendments thereto.

(f) In order to achieve its purpose as provided in this act, the board shall:

(1) Advise the secretary of administration, after implementation of the initial website, on incorporating additional information described by this act from any other source of information available to the secretary of administration including information submitted by state agencies pursuant to subsection (d) of K.S.A. 2016 Supp. 74-72,123, and amendments thereto;

(2) serve in an advisory capacity to the secretary of administration, who shall from time to time consult with and seek the advice of the board on matters related to the further development of the website, expansion of the content of information for the website, and new reports to be generated on the website to assist the public in accessing public information;

(3) seek advice from the general public, professional associations, academic groups and institutions and individuals with knowledge of and interest in areas of public information access, gateway services, add-on services and electronic information; and

(4) meet at least twice during each fiscal year on the call of the secretary of administration who shall set the agenda for such meetings, which shall include a report on the progress in implementing and developing the website, proposed enhancements to the website in terms of content, format, policies and procedures and reports, and other matters as deemed appropriate by the secretary of administration.

(g) All state agencies shall cooperate with the board in providing such assistance as may be requested for the achievement of its purpose.

**History:** L. 2008, ch. 112, § 7; May 1.

**74-72,125. Implementation of act; powers of the secretary of administration.** The secretary of administration shall implement the provisions of this act by policies and procedures.

**History:** L. 2008, ch. 112, § 8; May 1.