

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Antonio F.D. Cabral

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to the Massachusetts Revenues and Expenditures Transparency Act.

PETITION OF:

NAME: _____ | DISTRICT/ADDRESS: _____

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE MASSACHUSETTS REVENUES AND EXPENDITURES TRANSPARENCY ACT.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Massachusetts Revenues and Expenditures Transparency Act

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(1) As used in this section the following terms shall have the following meanings:

“Secretary”, the Secretary of the Executive Office for Administration and Finance.

"Searchable budget database website" means a website that allows the public at no cost to search for, obtain, and aggregate the information identified in subsection (2).

"Entity/and or recipients" means: any corporation, association, limited liability company, limited liability partnership, or any other legal business entity. It shall also include any grantee or subgrantee, contractor or subcontractor, county, city or other local government entity. It shall not include any individual recipient of state assistance.

"Agency" means any state department, office, board commission, bureau, division, institution, or institution of higher education. "Agency" specifically includes any authority created by an act of the Massachusetts Legislature, including those authorities not receiving state tax revenue. This includes individual state agencies and programs, as well as those programs and activities that cross agency lines, and also includes all elective offices in the Executive Branch of government and the Legislature

18 "Funding source" means the state account the expenditure is appropriated from.

19 "Funding action or expenditure" shall include details on the type of spending, both appropriated
20 expenditures (such as grants, contracts, and appropriations) and tax expenditures (such as tax
21 exemptions, waivers, and credits). This specifically includes all corporate subsidies, including
22 tax exemptions, credits, direct grants, or infrastructure assistance. Where possible, a hyperlink to
23 the actual grants or contracts shall be provided.

24 "Expected outcome" includes, in relation to corporate subsidies (including tax exemptions,
25 credits, direct grants, or infrastructure assistance), the number and quality of jobs to be created or
26 retained, including wages and benefits, the date the job goals will be reached, the estimated
27 increase to the state tax base, and whether the funded project involves the relocation of jobs and
28 if so how many and from where.

29 "Final outcome" includes, in relation to corporate subsidies (including tax exemptions, credits,
30 direct grants, or infrastructure assistance), the number and quality of jobs actually created or
31 retained, including wages and benefits, and the actual increase to the state tax base for the fiscal
32 year in which benefit was given; the outcomes achieved shall also include any money recaptured
33 from corporate subsidy recipients for failure to meet expected performance outcomes.

34 "State audit or report" shall include any audit or report issued by the Inspector General, State
35 Auditor, legislative auditor, legislative committee, or executive body relating to the past or
36 current performance of the entity or recipient of funds or the budget program/activity or agency
37 which the Secretary deems as relevant.

38 (2) Not later than January 1, 2011 the Secretary shall develop, operate a single, searchable
39 budget database website accessible by the public at no cost, that includes:

40 (a) Annual state expenditures or funding actions provided to any entity, recipient or agency, as
41 determined by the Secretary including the name and location of any such entity, recipient or agency, the
42 funding source, the amount of funds appropriated including tax expenditures or other subsidies, the
43 funding agency or authority, and a description of the purpose of the funding action or expenditure. If
44 the funding action or expenditure is a tax expenditure, information about the expected outcome of such
45 tax expenditure shall be included and information concerning the final outcome shall be provided within
46 30 days from when it is reported to the appropriate state agency;

47 (b) Bond debt payments and debt service including, but not limited to, amounts of bond interest paid
48 and sources of funds paid for individual bond issues;

49 (c) Local aid to cities and towns including, but not limited to, amounts paid to
50 individual units of government for individually identifiable aid programs;

51 (d) Annual revenues, as determined by the Secretary which shall include,

52 but not be limited to:

53 (i) receipts or deposits by any agency into funds established

54 within the state treasury;

55 (ii) tax revenue received ;

56 (iii) agency earnings including, but not limited to, amounts collected

57 by each agency for merchandise sold, services performed, licenses and

58 permits issued, or regulation;

59 (iv) revenue for the use of money and property including, but not

60 limited to, amounts received for compensation for the use of state-owned

61 money and property;

62 (v) gifts, donations and federal grants including, but not limited to,

63 amounts received from public and private entities to aid in support of a

64 specific function or other governmental activity;

65 (vi) other revenue including, but not limited to, receipts not classified

66 elsewhere; and

67 (e) Annual bonded indebtedness which shall include, but not be limited

68 to, the amount of the total original obligation stated in terms of principal

69 and interest, the term of the obligation, the source of funding for repay-

70 ment of the obligation, the amounts of principal and interest previously

71 paid to reduce the obligation, the balance remaining of the obligation,

72 any refinancing of the obligation, and the cited statutory authority to issue

73 such bonds.

74 (f) A link to any state audit or report.

75 (g) Any other relevant information specified by the secretary.

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77 (3) The searchable budget database website shall retain information for each fiscal year on the single

78 website for not less than 10 years and shall include data for the most recent fiscal years.

79 (4) The Secretary shall update the searchable budget database website as new data becomes available.
80 All agencies shall provide to the Secretary all data that is required to be included in the searchable
81 budget database website not later than 30 days after the data becomes available to the agency. The
82 Secretary shall provide guidance to agency heads to ensure compliance with this section.

83 (5) Nothing in this act shall permit or require the listing of individual businesses' tax liability, profits,
84 sales or losses.

85 (6) The Secretary shall not be considered in compliance with this act if the data required for the
86 searchable budget database website is not available in a searchable and aggregate manner or if the
87 public is redirected by the searchable budget database website to other government websites, unless
88 each of those websites complies with the requirements of this Act.

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