

**SENATE . . . . . No. 1410**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to transparency in state revenues and expenditures..

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

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

2 "Secretary", the Secretary of the Executive Office for Administration and Finance.

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

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

9 "Agency" means any state department, office, board commission, bureau, division,  
10 institution, or institution of higher education. "Agency" specifically includes any authority  
11 created by an act of the Massachusetts Legislature, including those authorities not receiving state  
12 tax revenue. This includes individual state agencies and programs, as well as those programs and

13 activities that cross agency lines, and also includes all elective offices in the Executive Branch of  
14 government and the Legislature

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

16 "Funding action or expenditure" shall include details on the type of spending, both  
17 appropriated expenditures including but not limited to grants, contracts, and appropriations, and  
18 tax expenditures, including but not limited to tax exemptions, waivers, and credits. This shall  
19 include but not be limited to all tax exemptions, credits, direct grants, or infrastructure assistance  
20 provided to any corporate or other business entity. Where possible, a hyperlink to the actual  
21 grants or contracts shall be provided.

22 "Expected outcome" includes, in relation to any tax exemption, tax credit, direct grant or  
23 infrastructure assistance provided to a corporate or other business entity, the number and quality  
24 of jobs to be created or retained, including wages and benefits, the date the job goals will be  
25 reached, the estimated increase to the state tax base, and whether the funded project involves the  
26 relocation of jobs and if so how many and from where.

27 "Final outcomes" includes, in relation to any tax exemption, tax credit, direct grant or  
28 infrastructure assistance provided to a corporate or other business entity, the number and quality  
29 of jobs actually created or retained, including wages and benefits, and the actual increase to the  
30 state tax base for the fiscal year in which benefit was given; the outcomes achieved shall also  
31 include any money recaptured from corporate subsidy recipients for failure to meet expected  
32 performance outcomes.

33 "State audit or report" shall include any audit or report issued by the Inspector General,  
34 State Auditor, legislative auditor, legislative committee, or executive body relating to the past or

35 current performance of the entity or recipient of funds or the budget program/activity or agency  
36 which the Secretary deems as relevant.

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

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

47 (b) Bond debt payments and debt service including, but not limited to, amounts of bond  
48 interest paid 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.

76 (3) The searchable budget database website shall retain information for each fiscal year  
77 on the single website for not less than 10 years and shall include data for the most recent fiscal  
78 years.

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

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

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