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**CS FOR SENATE BILL NO. 25(STA)**

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-SECOND LEGISLATURE - FIRST SESSION

**BY THE SENATE STATE AFFAIRS COMMITTEE****Offered:****Referred:****Sponsor(s): SENATORS WIELECHOWSKI, Reinbold, Hughes, Kawasaki, Begich, Kiehl, Costello, Wilson, Revak, Gray-Jackson, Micciche****A BILL****FOR AN ACT ENTITLED**

1 **"An Act relating to the establishment and maintenance of an Internet website providing**  
2 **information on state government financial transactions and specifying the information**  
3 **to be made available on the website; and relating to the Alaska Checkbook Online**  
4 **Internet website."**

5 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

6 \* **Section 1.** The uncoded law of the State of Alaska is amended by adding a new section  
7 to read:

8 SHORT TITLE. This Act may be known as the Alaska Online Checkbook Act.

9 \* **Sec. 2.** The uncoded law of the State of Alaska is amended by adding a new section to  
10 read:

11 LEGISLATIVE FINDINGS AND INTENT. (a) The Alaska Online Checkbook Act is  
12 intended to allow people of the state to identify and discover state revenue and expenditures.

13 (b) The Alaska Online Checkbook Act shall be construed in favor of disclosure and  
14 transparency.

(c) A fair and open government requires that state revenue and expenditures be accounted for and easily accessible to the public at no cost.

(d) The state should strive to create an Internet website that is user friendly, that allows a member of the public to easily understand all state financial information, and that allows a member of the public to view all state financial information in a centralized location.

\* **Sec. 3.** AS 37.05.210(a) is amended to read:

(a) The Department of Administration shall

(1) file with the governor and with the legislative auditor before December 16 a report of the financial transactions of the preceding fiscal year and of the financial condition of the state as of the end of that year, prepared in accordance with generally accepted accounting principles and audited by the legislative auditor in accordance with generally accepted audit standards, with comments and supplementary data that the Department of Administration considers necessary; this report shall be printed for the information of the legislature and the public **and shall be made available to the public on the Internet website established under AS 37.05.215;**

(2) compile statistics necessary for the budget and other statistics required by the governor;

(3) file a travel and compensation report with the legislature by January 31 of each year containing detailed information for the previous calendar year of the salaries, per diem, travel expenses, relocation expenses, and any additional allowances for

(A) the governor, the lieutenant governor, and the chiefs of staff of the governor and lieutenant governor;

(B) the president and vice-president of the University of Alaska and the chancellors of the individual campuses of the university;

(C) the commissioners or other executive heads of the principal departments in the executive branch of state government, and the deputy commissioners and division directors in those departments; and

(D) the executive heads of public corporations created by law, including the Alaska Railroad Corporation.

\* **Sec. 4.** AS 37.05 is amended by adding a new section to article 2 to read:

**Sec. 37.05.215. State financial transactions Internet website.** (a) The Department of Administration shall develop, operate, and maintain a searchable Internet website that is accessible to the public at no cost and that provides financial information available from the central accounting system or the annual financial report prepared and filed under AS 37.05.210(a)(1), describing

(1) unaudited state revenue for the preceding month, including

(A) a receipt or deposit by a state agency into a fund or account established within the state treasury;

(B) proceeds from taxes received, categorized by source type, including a compulsory contribution imposed by the state for the purpose of financing services;

(C) state agency earnings, including amounts collected for sales or services, licenses or permits issued, or otherwise received by a state agency under the agency's regulations;

(D) revenue received for the use of state money or property, including interest and lease payments;

(E) gifts, donations, and federal receipts; and

(F) other revenue;

(2) unaudited expenditures for the preceding month, including

(A) the name and location of any person to whom payment was made;

(B) the amount of the expenditure disbursed;

(C) the type of transaction, by account code, including the purpose of the expenditure;

(D) other information specified by the Department of Administration;

(3) the estimated balances, for the preceding month, of the statutory budget reserve fund (AS 37.05.540), the constitutional budget reserve fund (art. IX, sec. 17, Constitution of the State of Alaska), and the permanent fund earnings reserve account (AS 37.13.145);

(4) the amount deposited into the permanent fund under art. IX, sec 15, Constitution of the State of Alaska for the preceding fiscal year;

(5) state revenue and expenditures, summarized for the preceding fiscal year, as follows:

(A) general fund revenue sources;

(B) general fund expenditures categorized by function;

(C) general fund expenditures categorized by state agency;

(D) general fund expenditures categorized by account; and

(E) total general fund revenue versus expenditures;

(6) total assets versus liabilities at the end of the fiscal year; and

(7) for the preceding 10 years, by fiscal year, the following:

(A) the number of full-time, part-time, and temporary employees employed by the state, by state agency;

(B) the number of independent contractors engaged by the state, by state agency;

(C) the total long-term debt owed by the state, by state agency;

(D) total general fund expenditures; and

(E) total general fund payroll, by state agency.

(b) The Department of Administration shall update the information described in (a)(1) - (3) of this section on the Internet website on a monthly basis and the information described in (a)(4) - (7) of this section on an annual basis. To the extent practicable, information on the website should be sorted by state agency, accounting category, accounting code, recipient, purpose, amount, and date. The Department of Administration shall maintain and store the information required by this section on the website for at least 10 years.

(c) The Internet website described in (a) of this section must include

(1) at no cost to the public, reference materials to assist the public in understanding the financial information provided on the website, including a description of the accounting codes used by state agencies;

(2) a feature that allows users to search for information on the website by keyword and recipient; and

(3) a link to

(A) the Internet website of the legislative audit division;

(B) a searchable Internet website that provides information related to state service procurement contracts, including name, compensation, contract length, and contract type;

(C) a searchable Internet website that provides information related to independent contractors engaged by the state, by state agency, including name, compensation, contract length, and contract type.

(d) The Department of Revenue and other state agencies, including a state agency that does not use the central accounting system, shall provide information to the Department of Administration that is necessary to comply with the requirements of this section, including a summary of indirect expenditures.

(e) Nothing in this section requires disclosure of information that is confidential under state or federal law. However, the Department of Administration shall provide aggregated or summarized information describing confidential revenue and expenditures if the aggregated or summarized information continues to protect confidentiality.

(f) In this section,

(1) "expenditure" means a payment from the state treasury that is greater than \$1,000 and that is made as a grant, subgrant, contract, subcontract, loan, lease, cooperative agreement, purchase order, task order, delivery order, or other form of financial transaction; "expenditure" does not include the transfer of money between state agencies, individual payments to state employees or retirees, or payment of state or federal assistance to an individual;

(2) "searchable Internet website" means an Internet website that allows searching, extracting, compiling, and aggregating information from the data available on the website;

(3) "state agency" means a department, office, agency, board, commission, public corporation, or other organizational unit of or created under the executive branch of the state government, including the University of Alaska.

\* **Sec. 5.** The uncodified law of the State of Alaska is amended by adding a new section to

1 read:

2 DELAYED AVAILABILITY. The Internet website established under AS 37.05.215,  
3 added by sec. 4 of this Act, shall be available to the public on or before October 1, 2022.

4 \* **Sec. 6.** The uncodified law of the State of Alaska is amended by adding a new section to  
5 read:

6 TRANSITIONAL PROVISIONS. (a) The initial Internet website established under  
7 AS 37.05.215, added by sec. 4 of this Act, must, notwithstanding the requirements of  
8 AS 37.05.215(a), list information from the previous fiscal year. Beginning on October 1,  
9 2023, information on the website shall be updated monthly or annually, as specified in  
10 AS 37.05.215(b).

11 (b) The Department of Administration shall continue to make the Alaska Checkbook  
12 Online Internet website the department made available online in February 2021 available to  
13 the public and continue to publish information from the statewide accounting system on the  
14 website until the Internet website established under AS 37.05.215, added by sec. 4 of this Act,  
15 is made available to the public.