

SENATE BILL NO. 25

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-SECOND LEGISLATURE - FIRST SESSION

**BY SENATORS WIELECHOWSKI, Reinbold, Hughes, Kawasaki, Begich, Kiehl, Costello, Wilson, Revak,
Gray-Jackson, Micciche**

Introduced: 1/22/21

Referred: State Affairs, Finance

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."**

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

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

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

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

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

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

14 (c) A fair and open government requires that state revenue and expenditures be

1 accounted for and easily accessible to the public at no cost.

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

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

6 (a) The Department of Administration shall

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

18 (F) other revenue;

19 (2) expenditures for the preceding month, including

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

22 (B) the amount of the expenditure disbursed;

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

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

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

31 (4) the amount deposited into the permanent fund under art. IX, sec 15,

1 Constitution of the State of Alaska for the preceding fiscal year;

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

4 (A) general fund revenue sources;

5 (B) general fund expenditures categorized by function;

6 (C) general fund expenditures categorized by state agency;

7 (D) general fund expenditures categorized by account; and

8 (E) total general fund revenue versus expenditures;

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

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

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

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

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

16 (D) total general fund expenditures; and

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

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

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

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

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

31 (3) a link to

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

(B) an electronic copy of information related to state service procurement contracts, including compensation and contract length;

(C) an electronic copy of information related to independent contractors engaged by the state, by state agency, including compensation and contract length.

(d) The Department of Revenue and other state agencies that 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 read:

DELAYED AVAILABILITY. The Internet website established under AS 37.05.215,

1 added by sec. 4 of this Act, shall be available to the public on or before October 1, 2022.

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

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