

ANALYSIS OF ORIGINAL BILL

Franchise Tax Board

Author: De Leon

Analyst: Deborah Barrett

Bill Number: AB 400

Related Bills: See Legislative History

Telephone: 845-4301

Introduced Date: February 23, 2009

Attorney: Patrick Kusiak

Sponsor: _____

SUBJECT: State Agencies Post On Internet Web Site Detailed Breakdown Of General Fund & Federal Fund Expenditures

SUMMARY

This bill would require state agencies to provide annually a detailed breakdown of specified fund expenditures on their website.

PURPOSE OF THE BILL

According to the author's staff, the purpose of this bill is to make information available to the general public to help them understand the state budget process.

EFFECTIVE/OPERATIVE DATE

If enacted in the first year of the two-year legislative session, this bill would become effective on January 1, 2010, and as prescribed in its own terms, would require information on the agency Web site by June 20, 2010.

POSITION

Pending.

ANALYSIS

STATE LAW

Under current state law, the Governor is required to submit a budget for the ensuing fiscal year to the Legislature within the first ten days of the calendar year. The budget is required to include an itemized statement for recommended state expenditures and estimated state revenues. Current state law requires that the Legislature enact a budget bill by June 15th of that year.

THIS BILL

This bill would require each state agency to post on its Web site by June 20, 2010, and annually thereafter, a detailed breakdown of the agency's general fund and federal fund expenditures, including, but not limited to, the following:

- The money spent on state and local administration,
- The implementation of programs, and
- The distributions of any grant or bond funds.

Board Position:

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_____ SA _____ O _____ NAR
_____ N _____ OUA X PENDING

Department Director

Date

Selvi Stanislaus

03/27/09

IMPLEMENTATION CONSIDERATIONS

Implementing this bill would not significantly impact department programs or operations.

OTHER STATES' INFORMATION

A review of the websites of the Department of Revenue of the states of *Florida, Illinois, Massachusetts, Michigan, Minnesota, and New York* laws did not reveal any fund expenditure information. The laws of these states were reviewed because their tax laws are similar to California's income tax laws.

FISCAL IMPACT

Implementing this bill would not significantly impact department costs.

ECONOMIC IMPACT

The provisions of this bill would not impact state income tax revenues.

LEGISLATIVE STAFF CONTACT

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