



Analysis of Amended Bill

Author: Morrell

Sponsor:

Bill Number: SB 921

Analyst: Janet Jennings

Phone: (916) 845-3495

Introduced: January 23, 2018,
Amended: April 2, 2018

Attorney: Bruce Langston

Related Bills: See Legislative
History

Subject: State Agencies Disclose Financial Information on Web Sites

Summary

This bill would, under the Government Code, require state agencies to post specified information on their Internet Web sites.

Recommendation – No position.

Summary of Amendments

The bill, as introduced January 23, 2018, would require state agencies to post information relating to employees, budget, and funding on their Internet Web site.

The April 2, 2018, amendments modified the definition of state agency and the bill's information posting requirement.

This is the department's first analysis of the bill.

Reason for the Bill

The purpose of this bill is to increase transparency by state agencies.

Effective/Operative Date

This bill would become effective and operative January 1, 2019.

STATE LAW

Current state law requires the Franchise Tax Board (FTB) to post notice of public meetings to its Internet Web site at least 10 days in advance of the meeting.

Current state law requires before July 1, 2019, and before July 1 biennially thereafter, the FTB to post on the home page of its Internet Web site a certification signed by the agency's director and chief information officer that the agency's Internet Web site is in compliance with Sections 7405 and 11135 of the Government Code, and the Web Content Accessibility Guidelines 2.0, or a subsequent version, as published by the Web Accessibility Initiative of the World Wide Web Consortium at a minimum Level AA success criteria.

THIS BILL

This bill would require a state agency that maintains or operates its own Internet Web site to post, in a conspicuous place on the homepage, a brief disclosure in clear, legible table form stating:

- The total number of persons employed (including full time and part time),
- Its total authorized budget amount, and
- The sources of its funding for the current and five preceding fiscal years.

“State agency” would be defined by reference to Government Code section 11000(a), modified to specifically include the California State University.

Implementation Considerations

The department has identified the following implementation concerns. Department staff is available to work with the author’s office to resolve these and other concerns that may be identified.

The bill is silent on the date the specified information must initially appear on an agency’s Web site and the timing and frequency of any updates. Additionally, the bill uses the undefined terms “in a conspicuous place,” “brief disclosure in clear, legible table form,” “total authorized budget amount,” and “sources of it funding.” For clarity and consistency with the author’s intent, this bill should be amended.

The bill uses the term “persons” which is defined under the Government Code to include any person, firm, association, organization, partnership, limited liability company, business trust, corporation, or company. If the author intends that reporting be limited to the total number of individuals employed by a state agency, this bill should be amended.

Legislative History

AB 434 (Baker, Chapter 780, Statutes of 2017) requires state agencies to post on the Internet Web site a certification of Web site accessibility as specified.

Other States’ Information

Since this bill would require the FTB to post specified information on its Web site, a review of other states’ income tax laws would not be relevant.

Fiscal Impact

The department’s costs to implement this bill have yet to be determined. As the bill continues to move through the legislative process, costs will be identified.

Economic Impact

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

Support/Opposition

Support: None provided.

Opposition: None provided.

Arguments

Proponents: Some may argue that this bill would increase transparency by state agencies.

Opponents: Some may argue that this bill would require state agencies to post information that is currently available to the public.

Legislative Staff Contact

Janet Jennings
Legislative Analyst, FTB
(916) 845-3495
janet.jennings@ftb.ca.gov

Jame Eiserman
Revenue Manager, FTB
(916) 845-7484
jame.eiserman@ftb.ca.gov

Diane Deatherage
Legislative Director, FTB
(916) 845-6333
diane.deatherage@ftb.ca.gov