

110TH CONGRESS
2D SESSION

S. 2852

To provide increased accessibility to information on Federal spending, and
for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 14, 2008

Mr. CORNYN introduced the following bill; which was read twice and referred
to the Committee on Homeland Security and Governmental Affairs

A BILL

To provide increased accessibility to information on Federal
spending, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Federal Spending and
5 Taxpayer Accessibility Act of 2008”.

6 **SEC. 2. FINDINGS AND PURPOSES.**

7 (a) FINDINGS.—Congress makes the following find-
8 ings:

9 (1) Taxpayers deserve to know how their tax
10 money is spent by the Federal Government.

1 (2) The Office of Management and Budget has
2 developed a single, searchable Internet website of
3 Government grants and contracts, accessible free of
4 charge by the public.

5 (3) The Office of Management and Budget,
6 through its Program Assessment Rating Tool
7 (PART) system, identified that almost 25 percent of
8 Federal programs it reviewed either were ineffective
9 or their effectiveness could not be determined.

10 (4) Billions of dollars are lost each year
11 through fraud, waste, abuse, and mismanagement
12 among the hundreds of programs in the Federal
13 Government.

14 (5) Taxpayers work on average more than 2
15 months of every year to pay for the operations of the
16 Federal Government.

17 (b) PURPOSES.—The purposes of this Act are—

18 (1) to bring more transparency to the spending
19 habits of the Federal Government;

20 (2) to help taxpayers understand how the Fed-
21 eral Government spends the money they send to
22 Washington, DC;

23 (3) to provide for better accountability in the
24 Federal budget and appropriations process;

- 1 (4) to give taxpayers an easy and accessible way
2 to see how their money is being spent; and
3 (5) to increase the participation of citizens in
4 their Government.

5 **SEC. 3. EARMARK TRACKING WEBSITE.**

6 (a) INTERNET WEBSITE.—

7 (1) IN GENERAL.—Not later than January 1,
8 2009, the Congressional Research Service shall cre-
9 ate a single operational searchable Internet website,
10 accessible free of charge by the public, that allows
11 the user to search information on each Federal ear-
12 mark, including—

13 (A) the name and location of the intended
14 recipient of the earmark,

15 (B) the total dollar amount of the ear-
16 mark,

17 (C) the Member of Congress who spon-
18 sored or requested the earmark, and

19 (D) the status of the bill to which the ear-
20 mark is attached.

21 (2) SCOPE OF DATA.—The Internet website es-
22 tablished under this subsection shall include data for
23 fiscal years after fiscal year 2007.

24 (3) TIMELINESS OF INFORMATION.—The Con-
25 gressional Research Service shall update the Inter-

1 net website established under this subsection as soon
2 as any bill or report containing an earmark has been
3 passed or reported by the Senate or the House of
4 Representatives or any committee thereof.

5 (b) DEFINITIONS.—

6 (1) EARMARK.—For purposes of this section,
7 the term “earmark” means a congressionally di-
8 rected spending item, a limited tax benefit, or a lim-
9 ited tariff benefit.

10 (A) CONGRESSIONALLY DIRECTED SPEND-
11 ING ITEM.—For purposes of this paragraph, the
12 term “congressionally directed spending item”
13 means a provision or report language included
14 primarily at the request of a Member of Con-
15 gress providing, authorizing, or recommending
16 a specific amount of discretionary budget au-
17 thority, credit authority, or other spending au-
18 thority for a contract, loan, loan guarantee,
19 grant, loan authority, or other expenditure with
20 or to an entity, or targeted to a specific State,
21 locality or Congressional district, other than
22 through a statutory or administrative formula-
23 driven or competitive award process.

(B) LIMITED TAX BENEFIT.—For purposes of this paragraph, the term “limited tax benefit” means any revenue provision that—

(i) provides a Federal tax deduction, credit, exclusion, or preference to a particular beneficiary or limited group of beneficiaries under the Internal Revenue Code of 1986; and

(ii) contains eligibility criteria that are not uniform in application with respect to potential beneficiaries of such provision.

(C) LIMITED TARIFF BENEFIT.—For purposes of this paragraph, the term “limited tariff benefit” means a provision modifying the Harmonized Tariff Schedule of the United States in a manner that benefits 10 or fewer entities.

(2) RECIPIENT.—For purposes of this section, the term “recipient” means the entity designated to receive the earmark.

(3) SEARCHABLE INTERNET WEBSITE.—For purposes of this section, the term “searchable Internet website” means an Internet website that allows members of the public—

(A) to search and aggregate Federal funding for any earmark passed or reported by the

1 Senate or the House of Representatives or any
2 committee thereof, as well as an overall total by
3 any method required by subsection (a)(1);

4 (B) to ascertain through a single search
5 the total number and total dollar amount of
6 earmarks provided to a single recipient;

7 (C) to ascertain through a single search
8 the total number and total dollar amount of
9 earmarks sponsored or requested by each
10 United States Senator, Member of the House of
11 Representatives, including Delegates and Resi-
12 dent Commissioners, and the President of the
13 United States; and

14 (D) to ascertain through a single search
15 the total number and total dollar amount of
16 earmarks and earmark recipients located in
17 each State and territory of the United States.

18 (c) NOTIFICATION OF DELAY.—The Director of the
19 Congressional Research Service shall, upon making a de-
20 termination that the Internet website established under
21 subsection (a)(1) will not be operational by January 1,
22 2009, immediately notify the Committee on Homeland Se-
23 curity and Governmental Affairs of the Senate and the
24 Committee on Government Reform of the House of Rep-

1 representatives of such determination and shall provide the
2 reason for the delay.

3 (d) REPORTS.—

4 (1) IN GENERAL.—Not later than the date that
5 is 1 year after the date on which the Internet
6 website established under subsection (a)(1) becomes
7 operational, the Director of the Congressional Re-
8 search Service shall submit to the Committee on
9 Homeland Security and Governmental Affairs of the
10 Senate and the Committee on Government Reform
11 of the House of Representatives a report on the im-
12 plementation of such website, including data regard-
13 ing the usage of and public feedback on the utility
14 of the website and any recommendations for improv-
15 ing the presentation of the data.

16 (2) PUBLICATION.—The Congressional Re-
17 search Service shall make each report submitted
18 under paragraph (1) publicly available on the Inter-
19 net website established under subsection (a).

20 (e) CLASSIFIED INFORMATION.—Nothing in this sec-
21 tion shall require the disclosure of classified information.

22 (f) GOVERNMENT ACCOUNTABILITY OFFICE RE-
23 PORT.—Not later than June 1, 2009, the Comptroller
24 General of the United States shall submit to Congress a
25 report on compliance with the requirements of this section.

1 **SEC. 4. PROVIDING INFORMATION TO TAXPAYERS.**

2 (a) PROVISION OF STATEMENT UPON REQUEST.—

3 Beginning not later than October 1, 2009, the Secretary
4 of the Treasury shall provide upon the request of an eligi-
5 ble individual a taxpayer account statement for such indi-
6 vidual.

7 (b) TAXPAYER ACCOUNT STATEMENT.—The tax-
8 payer account statement required under subsection (a)
9 shall include—

10 (1) the aggregate amount of individual Federal
11 income tax paid by the eligible individual under
12 chapter 1 of subtitle A of the Internal Revenue Code
13 of 1986 in all previous taxable years, and

14 (2) an estimate of the aggregate amount of
15 such income tax that such individual will have paid
16 as of the projected date of the normal retirement of
17 such individual.

18 (c) ELIGIBLE INDIVIDUAL.—For purposes of this sec-
19 tion, the term “eligible individual” means an individual
20 who—

21 (1) has a valid social security number issued by
22 the Social Security Administration.

23 (2) is age 25 or over,

24 (3) has filed a return of tax in any previous
25 taxable year, and

1 (4) has had net income tax liability which is
2 greater than zero in any previous taxable year.

3 (d) NOTICE.—The Secretary of the Treasury shall,
4 to the maximum extent practicable, take such steps as are
5 necessary to assure that eligible individuals are informed
6 of the availability of the statement required under sub-
7 section (a).

8 (e) MANDATORY PROVISION OF INITIAL STATE-
9 MENTS.—By not later than September 30, 2014, the Sec-
10 retary of the Treasury shall provide a taxpayer account
11 statement to each eligible individual for whom a current
12 mailing address can be determined. The Secretary shall
13 provide with each such statement notice that an updated
14 version of such statement is available annually upon re-
15 quest.

16 **SEC. 5. ADDITIONAL DISCLOSURE OF FEDERAL GOVERN-**
17 **MENT EXPENDITURES.**

18 (a) ADDITIONAL DISCLOSURE.—

19 (1) IN GENERAL.—Not later than January 1,
20 2010, the Director of the Office of Management and
21 Budget shall include the financial outlays of all Fed-
22 eral agencies on the Internet website established by
23 the Federal Funding Accountability and Trans-
24 parency Act of 2006.

1 (2) INTERNET WEBSITE.—The information
2 added to the Internet website under paragraph (1)
3 shall—

4 (A) allow the user at least 2 different
5 methods of searching and aggregating the fi-
6 nancial outlays of all Federal agencies, includ-
7 ing—

8 (i) searching by agency obligation and
9 object class; and

10 (ii) searching by budget function and
11 subfunction; and

12 (B) allow the user to download any data
13 received as the product of a search.

14 (b) AGENCY RESPONSIBILITIES.—All Federal agen-
15 cies shall comply with instructions and guidance issued by
16 the Director of the Office of Management and Budget and
17 shall provide appropriate assistance to the Director upon
18 request in the addition to the Internet website of the infor-
19 mation required under subsection (a).

20 (c) SCOPE OF DATA.—The information added to the
21 Internet website under subsection (a) shall include data
22 for fiscal years after fiscal year 2008.

23 (d) FINANCIAL OUTLAY.—For purposes of this sec-
24 tion, the term “financial outlay” means any payment to

1 liquidate an obligation (other than the repayment of debt
2 principal) that is greater than \$25,000.

3 (e) NOTIFICATION OF DELAY.—The Director of the
4 Office of Management and Budget shall, upon making a
5 determination that the information required to be added
6 to the Internet website under subsection (a) will not be
7 complete by January 1, 2010, immediately notify the
8 Committee on Homeland Security and Governmental Af-
9 fairs of the Senate and the Committee on Government Re-
10 form of the House of Representatives of such determina-
11 tion and shall provide the reason for the delay.

12 (f) REPORT.—

13 (1) IN GENERAL.—Not later than the date that
14 is 6 months after the date on which the information
15 required under subsection (a) has been added to the
16 Internet website described in such subsection, the
17 Director of the Office of Management and Budget
18 shall submit to the Committee on Homeland Secu-
19 rity and Governmental Affairs of the Senate and the
20 Committee on Government Reform of the House of
21 Representatives a report on the addition of the in-
22 formation added under subsection (a), including
23 data regarding the usage of and public feedback on
24 the utility of the Internet website and any rec-

1 ommendations for improving data quality and collec-
2 tion.

3 (2) PUBLICATION.—The Director of the Office
4 of Management and Budget shall make the report
5 submitted under paragraph (1) publicly available on
6 the Internet website established by the Federal
7 Funding Accountability and Transparency Act of
8 2006.

9 (g) CLASSIFIED INFORMATION.—Nothing in this sec-
10 tion shall require the disclosure of classified information.

11 (h) GOVERNMENT ACCOUNTABILITY OFFICE RE-
12 PORT.—Not later than January 1, 2011, the Comptroller
13 General of the United States shall submit to Congress a
14 report on compliance with the requirements of this section.

○