

ACT No. 446

2023 Regular Session

HOUSE BILL NO. 597

BY REPRESENTATIVE IVEY

1 AN ACT

2 To amend and reenact the title of Subpart D of Part I of Chapter I of Subtitle I of Title 39 of
3 the Louisiana Revised Statutes of 1950, R.S. 39:16.1(4), 16.2, 16.3(A)(1),
4 (3)(introductory paragraph), and (5) and (D), 16.4(A)(1), 16.5(A)(1) and
5 (B)(introductory paragraph) and (4)(introductory paragraph), 16.6(A)(1) and (C)(7),
6 16.8(A) and (C), 16.10(A)(1) and (3) and (C)(3), 16.12(A), and 16.13(C), to enact
7 R.S. 24:513(D)(7) and Part III of Chapter 8 of Title 24 of the Louisiana Revised
8 Statutes of 1950, to be comprised of R.S. 24:571 through 586, and R.S.
9 39:16.10(C)(8) and (9), and to repeal R.S. 39:16.3(B), 16.4(B), 16.5(B)(1), (2), and
10 (3) and (D), 16.6(B), 16.7, 16.8(B), 16.9, 16.10(B), 16.11, 16.13(D)(2), and 16.14
11 , relative to the legislative auditor; to provide for the Louisiana Transparency Portal;
12 to provide for the powers and duties of the legislative auditor relative thereto; to
13 provide for the responsibilities and duties of agencies and auditees relative thereto;
14 to provide for the information available on and functionality of the portal; to revise
15 provisions relative to the Louisiana Fiscal Transparency Website, also known as the
16 Louisiana Checkbook; to provide for the duties of the commissioner of
17 administration relative thereto; to create and provide relative to a special fund to be
18 known as the Louisiana Transparency Fund and for the deposit and use of monies in
19 the fund; to provide for a transition from the transparency website to the portal; to
20 provide for effectiveness; and to provide for related matters.

21 Be it enacted by the Legislature of Louisiana:

22 Section 1. R.S. 24:513(D)(7) and Part III of Chapter 8 of Title 24 of the Louisiana
23 Revised Statutes of 1950, to be comprised of R.S. 24:571 through 584, are hereby enacted
24 to read as follows:

1 §513. Powers and duties of legislative auditor; audit reports as public records;
2 assistance and opinions of attorney general; frequency of audits; subpoena
3 power

4 * * *

5 D. In addition, the legislative auditor shall perform the following duties and
6 functions:

7 * * *

8 (7) He shall establish and maintain the Louisiana Transparency Portal in the
9 manner provided by Part III of this Chapter, as a centralized, searchable website,
10 referred to as the "Louisiana Transparency Portal", that shall serve as an interactive
11 portal for the public to access fiscal information, including data and reports of state
12 expenditures, contracts, incentive expenditures, revenues, and other financial
13 matters. For the purposes of this Paragraph, the datasets provided to the legislative
14 auditor pursuant to R.S. 39:16.2 meet the information requirements for the portal for
15 the state agencies that are included in the LaGov statewide enterprise resource
16 planning system; however, the legislative auditor, with the approval of the
17 Legislative Audit Advisory Council, may require the production of additional
18 information.

19 * * *

20 PART III. LOUISIANA TRANSPARENCY PORTAL

21 §571. Definitions

22 (1) "Auditor" means the legislative auditor.

23 (2) "Contract" means an agreement to which a state agency is a party,
24 regardless of what the agreement may be called and shall include an order, grant, or
25 document purporting to represent a grant for the purchase or disposal of supplies,
26 services, major repairs, or any other item; an award or notice of award of a contract
27 of a fixed-price, cost, cost-plus-a-fixed-fee, or incentive type; a contract providing
28 for the issuance of job or task orders; lease; letter contract; a purchase order; a
29 memorandum of understanding between a state agency and a nonstate entity; a
30 cooperative endeavor agreement between a state agency and a nonstate entity;

1 incentive expenditure documentation; and a personal, professional, consulting, or
 2 social services contract.

3 (3) "Incentive expenditure" shall have the meaning ascribed to it in R.S.
 4 39:2.

5 (4) "State agency" solely for the purposes of this Part means any state office,
 6 department, board, commission, institution, division, officer or other person, or
 7 functional group, heretofore existing or hereafter created, that is authorized to
 8 exercise, or that does exercise, any functions of the government of the state in the
 9 legislative, judicial, or executive branch, including higher education agencies, and
 10 state retirement systems.

11 (5) "Website" means the Louisiana Transparency Portal.
 12 §572. Auditor; policies; functionality, content, accessibility, reporting of the website

13 A. The auditor may establish policies subject to the approval of the
 14 Legislative Audit Advisory Council as are necessary for the implementation of this
 15 Part.

16 B. The auditor shall ensure that the Louisiana Transparency Portal presents
 17 information in a manner that is intuitive to members of the general public and
 18 provides for the following functionality:

19 (1) Access to all related databases and features of the website at no cost to
 20 the public and without the requirement of user registration.

21 (2) Search, aggregate, and query data.

22 (3) Download, export, and print reports, graphs, charts, tables, or information
 23 yielded by a search of the database.

24 (4) Provide for graphical presentation and manipulation.

25 (5) Access to all related databases and features of the website with
 26 optimization for desktop and mobile platforms.

27 (6) Allow for the ability to share information on social media.

28 C. The auditor shall ensure that the public-facing database shall not include
 29 the following content:

30 (1) The addresses or telephone numbers of payees.

1 (2) Tax payment or refund data that include confidential taxpayer
2 information, such as the social security number or federal tax identification number
3 of any individual or business.

4 (3) Payments of state assistance to individual recipients.

5 (4) Protected health information as the term is defined under the federal
6 Health Insurance Portability and Accountability Act of 1996.

7 (5) Information subject to attorney-client privilege.

8 (6) Secure information that would reveal undercover or intelligence
9 operations by law enforcement.

10 (7) Any information that is confidential under state or federal law, rule, or
11 regulation.

12 D. The auditor shall ensure that the website contains the following
13 information relative to its databases as applicable:

14 (1) All relevant data points that are collected in each state agency
15 information system.

16 (2) All data points that are relevant to the purposes of this Chapter in each
17 state agency information system.

18 E. For purposes of this Part, the datasets provided to the auditor pursuant to
19 R.S. 39:16.2 meet the information requirements for the website for the state agencies
20 that are included in the LaGov statewide enterprise resource planning system;
21 however, the legislative auditor, with the approval of the Legislative Audit Advisory
22 Council, may require the production of additional information.

23 §573. Website; requirements of agencies

24 A. All state agencies are directed to furnish information, reports, aid,
25 services, and assistance as may be requested by the auditor in the performance of the
26 auditor’s responsibilities as set forth in this Chapter and specifically in this Part.

27 B. Any state agency which does not maintain data on the LaGov statewide
28 enterprise resource planning system shall report the information required in this Part
29 to the auditor in the format and manner required by the auditor.

1 C. Except as otherwise provided in this Part, the auditor and, to the extent
 2 otherwise specified, the responsible agency shall ensure that information in the
 3 dataset for inclusion on the website is updated "in the time and manner required by
 4 the auditor.

5 §574. Expenditure database

6 A.(1) The auditor shall ensure that the website includes an expenditure
 7 database that is electronically searchable by the public and contains reporting of
 8 expenditures by each budget unit in the executive budget.

9 (2) All state agencies shall provide information to the auditor required by
 10 this Section in the time and manner required by the auditor.

11 B. The auditor shall ensure that the expenditure database has the following
 12 functionality and ability to:

13 (1) Search and aggregate expenditures by individual and multiple budget
 14 units and programs.

15 (2) Search and aggregate payments to individual vendors and governmental
 16 entities, including the total amount of state payments issued to individual vendors
 17 and governmental entities.

18 (3) Search and aggregate expenditures and payments from multiple fiscal
 19 years.

20 (4) Search and aggregate expenditures by category.

21 (5) Download information yielded by a search of the database.

22 C. The expenditure database shall include the following content:

23 (1) Expenditures by category including:

24 (a) Details of expenses charged to credit, debit, or other purchase cards and
 25 related fees to the extent available from the card issuer.

26 (b) Mandated interagency payments, such as fees to the legislative auditor,
 27 annual payments to the office of risk management, and contributions to retirement
 28 systems and benefits plans.

29 (c) Revenue sharing and aid to other levels of government, including
 30 minimum foundation program transfers.

1 (2) Where available, for each expenditure, the database shall include the
 2 following information:

3 (a) The name of the entity making the expenditure.

4 (b) The name of the person or entity receiving the payment.

5 (c) The date and the amount of the expenditure.

6 (d) A standardized descriptive title of the type and purpose of each
 7 expenditure.

8 (e) The manner of payment, including check, warrant, credit, debit, or other
 9 purchase card.

10 (f) The funding source, including the categorical code and the state fund or
 11 account from which the expenditure is accounted.

12 (g) Where applicable, a link to additional information on the contract
 13 available through the contracts database.

14 §574.1. Budget database

15 A. The auditor, in coordination with the fiscal staff of the House of
 16 Representatives and the Senate and the Legislative Fiscal Office, shall ensure that
 17 the website includes a budget database.

18 B. The auditor shall ensure that the budget database includes the following
 19 for each branch of state government:

20 (1) Budgets for current and past fiscal years.

21 (2) Budgets proposed by the legislature, including the general appropriations,
 22 ancillary appropriations, legislative budget, judicial budget, and capital outlay bills.

23 §575. Contracts database

24 A.(1) The auditor shall ensure that the website includes a contract database
 25 that is electronically searchable by the public.

26 (2) All state agencies shall provide information to the auditor as required by
 27 this Section in the time and manner required by the auditor.

28 B. The auditor shall ensure that the contract database shall have the
 29 following functionality and ability to:

- 1 (1) Search and aggregate records by agency.
- 2 (2) Search and aggregate contracts by contractor.
- 3 (3) Download information yielded by a search of the database.
- 4 (4) Provide access or integration into the website information from the

5 reports on contracts required by law including:

6 (a) Information required to be published on the division of administration's
7 website by R.S. 39:1567(B)(3).

8 (b) Copies of the monthly reports submitted to the Joint Legislative
9 Committee on the Budget under R.S. 39:1567(E).

10 (c) The annual report on the progress of the Louisiana Initiative for Small
11 Entrepreneurships (the Hudson Initiative) required to be made available on the
12 internet by R.S. 39:2007(E).

13 (d) The annual report on the progress of the Louisiana Initiative for Veteran
14 and Service-Connected Disabled Veteran-Owned Small Entrepreneurships (the
15 Veteran Initiative) required to be made available on the internet by R.S. 39:2177(E).

16 C. The contract database shall include the following content:

- 17 (1) Contract amount.
- 18 (2) A brief description of the purpose of the contract.
- 19 (3) The beginning and ending dates of the contract.
- 20 (4) The name of the contracting agency.
- 21 (5) The name of the contractor.
- 22 (6) The city and state of the contractor's domicile.
- 23 (7) If available, supporting documentation for payment requests including
24 invoices, timesheets, and reports from automatic verification software capable of
25 automatically verifying the legitimacy of hours billed for computer generated work
26 performed.

27 §576. Payroll database

28 A.(1) The auditor shall ensure that the website includes an employment and
29 payroll database that is electronically searchable by the public.

1 (2) All state agencies shall provide information to the auditor required by
2 this Section in the time and manner required by the auditor.

3 B. The auditor shall ensure that the employment and payroll database shall
4 have the following functionality and ability to:

5 (1) Search and aggregate records by agency.

6 (2) Search and aggregate salaries by job title.

7 (3) Search and aggregate records by Civil Service Classification.

8 (4) Search and aggregate records of employees by their enrolled retirement
9 system.

10 (5) Download information yielded by a search of the database.

11 C. The employment and payroll database shall include the following content:

12 (1) The name of the employing agency.

13 (2) The name of the employee.

14 (3) The job title or position.

15 (4) The salary or hourly wage of the employee.

16 (5) The total compensation paid to the employee in previous calendar years
17 including overtime, stipends, allowances, benefit payments, and nontaxable
18 reimbursements.

19 (6) Employer's payroll benefit cost for the employee.

20 (7) The website shall contain information regarding the number of
21 authorized positions and the number of vacant positions for each institution of higher
22 education and each budget unit contained in the General Appropriation Act and the
23 Ancillary Appropriation Act.

24 §577. Reports database

25 A.(1) The auditor shall ensure that the website includes a reports database
26 that is electronically searchable by the public.

27 (2) All state agencies shall provide information to the auditor required by
28 this Section in the time and manner required by the auditor.

29 B. The reports database shall be organized and searchable in an intuitive
30 manner.

1 C. The reports database shall include the following content:

2 (1) The official forecast and the incentive expenditure forecast adopted by
3 the Revenue Estimating Conference.

4 (2) The tax exemption budget prepared by the Department of Revenue under
5 R.S. 47:1517.

6 (3) The Annual Tax Collection Report prepared by the Department of
7 Revenue.

8 (4) Monthly reports provided by the Department of Revenue on net
9 collections and distributions and severance tax collections and distributions.

10 (5) Information required to be published on the division of administration's
11 website by R.S. 39:1567(B)(3).

12 (6) The monthly reports submitted to the Joint Legislative Committee on the
13 Budget under R.S. 39:1567(E).

14 (7) The annual report on the progress of the Louisiana Initiative for Small
15 Entrepreneurships (the Hudson Initiative) required to be made available on the
16 internet by R.S. 39:2007(E).

17 (8) The annual report on the progress of the Louisiana Initiative for Veteran
18 and Service-Connected Disabled Veteran-Owned Small Entrepreneurships (the
19 Veteran Initiative) required to be made available on the internet by R.S. 39:2177(E).

20 (9) Any other state agency reports required by law.

21 §578. Boards and commission database

22 A.(1) The auditor shall ensure that the website includes a boards and
23 commissions database that is electronically searchable by the public.

24 (2) All boards and commissions shall provide information to the auditor
25 required by this Section in the time and manner required by the auditor.

26 B. The auditor shall ensure that the boards and commissions database has the
27 following functionality and ability to:

28 (1) Search and aggregate records by agency.

29 (2) Search and aggregate expenditures and payments from multiple fiscal
30 years.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

- 1 (3) Search and aggregate expenditures by category.
- 2 (4) Search and aggregate expenditures by individual and multiple agencies.
- 3 (5) Download information yielded by a search of the database.

4 C. The boards and commissions database shall include the following content:

5 (1) Membership information, employee information, and financial and
6 budget information required by R.S. 49:1302 and R.S. 24:513.2.

7 (2) Provide a link to or incorporate the annual reports submitted to the
8 legislature by the auditor on boards, commissions, and like entities under R.S.
9 24:513.2(E).

10 §579. State debt database

11 A.(1) The auditor shall ensure that the website includes a state debt database
12 that is electronically searchable by the public.

13 (2) All agencies, boards, commissions, and departments of the state shall
14 furnish information, reports, aid, services, and assistance to the extent allowed by
15 state and federal law and regulations as may be requested by the auditor in the
16 performance of the auditor's responsibilities as set forth in this Subsection.

17 B. The auditor shall ensure that the state debt database allows the public to:

- 18 (1) Search and aggregate debt by agency.
- 19 (2) Search and aggregate debt from multiple fiscal years.

20 C. The state debt database shall include the following content:

21 (1) Amounts and categories of state debt, such as pensions, post-employment
22 benefit obligations, and capital construction.

23 (2) Annual costs of debt service by category and budget unit.

24 (3) Sources of funding for state debt obligations.

25 (4) The per capita costs of state debt.

26 (5) Information used to determine the state's net state tax supported debt.

27 §580. Incentives database

28 A.(1) The auditor shall ensure that the website includes an incentives
29 database that is electronically searchable by the public.

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 (2) The auditor shall require any state agency that administers an incentive
 2 expenditure program to report the information stated in this Section for each
 3 incentive expenditure.

4 (3) The information shall be provided no later than six months after the
 5 effective date of such incentive expenditures and shall be updated as needed no less
 6 than every three months thereafter. Each state agency that administers such a
 7 program shall provide sufficient information to satisfy the requirements of this
 8 Subsection.

9 B. The auditor shall ensure that the incentives database allows the public to
 10 do the following:

11 (1) Search and aggregate incentives by individual recipients and multiple
 12 budget units and programs.

13 (2) Search and aggregate payments to recipients and governmental entities,
 14 including the total amount of state payments issued to individual recipients.

15 C. For the incentives database, the administering state agency shall report in
 16 each fiscal year the following information:

17 (1) The name of the recipient of the incentive expenditure.

18 (2) The corporate domicile of such recipient.

19 (3) The estimated net new jobs and payroll, if available.

20 (4) The estimated total capital investment or estimated total Louisiana
 21 expenditures, whichever is relevant based upon the incentive expenditure program
 22 being reported on.

23 (5) The annual and total estimated value of the benefits to such recipient.

24 (6) The official forecast of the incentive expenditure forecast adopted by the
 25 Revenue Estimating Conference.

26 (7) The actual total capital investment or actual total Louisiana expenditures,
 27 whichever is relevant based upon the incentive expenditure program, if the
 28 information is available.

29 (8) The annual and total actual value of the benefits to such recipient, if
 30 available.

1 D. The auditor shall ensure that the incentives database does not include
2 information that is protected.

3 §581. Dedicated funds database

4 A. The auditor shall ensure that the website includes a dedicated funds
5 database that is electronically searchable by the public.

6 B. All state agencies shall provide information pursuant to this Section that
7 contains the electronic database of reports supported by appropriations from
8 dedicated funds required by R.S. 49:308.5(B).

9 C. The dedicated funds database shall include access to the report on special
10 funds prepared by the state treasurer as required by R.S. 49:308.3(E).

11 §582. Performance database

12 A. The auditor shall ensure that the website includes a performance database
13 that is electronically searchable by the public.

14 B. The executive branch shall provide information pursuant to this Section.

15 C. The performance database shall include the Louisiana Performance
16 Accountability System, the electronic performance database that tracks performance
17 standards, interim quarterly performance targets, and actual performance information
18 for executive branch departments and agencies required under the Louisiana
19 Government Performance and Accountability Act, R.S. 39:87.1 et seq.

20 §583. Audit requirements

21 A. All state agencies shall submit to the auditor comprehensive data
22 sufficient to comply with the provisions of this Part. This data shall be of the type,
23 extent, format, frequency, and timing specified by the auditor.

24 B. Internal auditors of state agencies required to have an internal audit
25 function shall report to the auditor any findings of state agencies, contractors,
26 grantees, vendors, or recipients of state funding that are not in compliance with the
27 requirements of this Part.

28 C.(1) The auditor shall report agency noncompliance with this Part to the
29 Joint Legislative Committee on the Budget and the Legislative Audit Advisory
30 Council on at least a quarterly basis.

1 (2) The auditor shall notify each member of the Legislative Audit Advisory
 2 Council and the agency of any significant issue with noncompliance that in his
 3 opinion warrants public discussion at the next meeting of the council.

4 D.(1) The legislative auditor shall perform periodic and unscheduled reviews
 5 of state agencies, contractors, grantees, vendors, or recipients of state funds to ensure
 6 compliance with this Part. The auditor shall report to the Legislative Audit Advisory
 7 Council and the Joint Legislative Committee on the Budget any finding of
 8 noncompliance with the requirements of this Part.

9 (2) All audits performed as authorized or required by a state agency contract,
 10 expenditure, or incentive expenditure shall be available on the website.

11 E. Any state agency whose internal audit or legislative audit contains
 12 findings indicating a violation of the constitution or laws of this state or findings of
 13 fraud, waste, and abuse, shall be subject to periodic and unscheduled investigative
 14 audits by the internal auditor or the legislative auditor for a probationary period of
 15 not less than three years.

16 §584. Local auditee database

17 The auditor shall establish a schedule to include fiscal information regarding
 18 local auditees on the website. The schedule and the fiscal information requested
 19 from local auditees shall be subject to the approval of the Legislative Audit Advisory
 20 Council. After approval, local auditees shall furnish the information requested by
 21 the auditor in the format specified by the auditor.

22 Section 2. R.S. 24:586 is hereby enacted to read as follows:

23 §586. Louisiana Transparency Fund

24 A. There is hereby created in the state treasury, as a special fund, the
 25 Louisiana Transparency Fund, referred to in this Section as the "fund".

26 B. The state treasurer is hereby authorized and directed to transfer three
 27 million five hundred thousand dollars from the state general fund to the fund on July
 28 first of each fiscal year beginning July 1, 2024. The legislature may appropriate,
 29 allocate, or transfer additional monies to the fund if it deems necessary to accomplish
 30 the purposes of the fund.

1 §16.2. Duties of the commissioner relative to ~~the Louisiana Fiscal Transparency~~
2 ~~Website~~ state transparency

3 The commissioner, ~~subject to legislative appropriation, shall establish and~~
4 ~~maintain the Louisiana Fiscal Transparency Website, a centralized, searchable~~
5 ~~website, hereinafter to be referred to as "Louisiana Checkbook", that provides~~
6 ~~information to the public about data and reports of state expenditures, contracts,~~
7 ~~incentive expenditures, revenues, and other financial matters. The website shall~~
8 ~~serve as an interactive portal for the public to access state fiscal information.~~ shall
9 provide all databases to the legislative auditor for reporting to the Louisiana
10 Transparency Portal as provided in Part III of Chapter 8 of Title 24 of the Louisiana
11 Revised Statutes of 1950.

12 §16.3. Duties of the commissioner relative to ~~the functionality, content,~~
13 ~~accessibility, reporting of the website~~ state transparency databases

14 A.(1) All agencies, boards, commissions, departments, and institutions of
15 higher education, ~~legislature, and judiciary~~ are directed to furnish information,
16 reports, aid, services, and assistance as may be requested by the commissioner of
17 administration in the performance of the commissioner's responsibilities as set forth
18 in this Subpart.

19 * * *

20 (3) All state agencies; and higher education agencies, ~~the judicial branch, and~~
21 ~~the legislative branch~~ which are not maintained on the LaGov statewide enterprise
22 resource planning system shall either:

23 * * *

24 (5) Except as otherwise provided in this Subpart, ~~information on the website~~
25 in the databases shall be updated at least monthly.

26 * * *

27 D. The commissioner shall ensure that the ~~website contains the following~~
28 ~~information relative to all databases as possible and applicable.~~ databases contain all
29 data points that are relevant to the purposes of this Subpart and that are collected in
30 each state agency information system.

1 ~~(1) All relevant data points that are collected in each state agency~~
2 ~~information system shall be submitted.~~

3 ~~(2) All data points that are capable to be collected in each state agency~~
4 ~~information system shall be submitted.~~

5 §16.4. Duties of the commissioner relative to the expenditure database

6 A.(1) The commissioner shall ~~ensure the website includes~~ establish an
7 expenditure database that ~~is electronically searchable by the public and~~ contains
8 reporting of expenditures by each budget unit in the executive budget.

9 * * *

10 §16.5. Duties of the commissioner relative to the contracts database

11 A.(1) The commissioner shall ~~ensure the website includes~~ establish a
12 contract database that ~~is electronically searchable by the public.~~

13 * * *

14 B. The contract database shall have the following ~~functionality:~~

15 * * *

16 (4) Provide access or integration ~~into~~ to the database, ~~the Louisiana~~
17 ~~Checkbook~~ and information from the reports on contracts required by law including:

18 * * *

19 §16.6. Duties of the commissioner relative to the payroll database

20 A.(1) The commissioner shall ~~ensure the website includes~~ establish an
21 employment and payroll database that ~~is electronically searchable by the public.~~

22 * * *

23 C. The employment and payroll database shall include the following content:

24 * * *

25 (7) ~~The Louisiana Checkbook shall contain~~ The commissioner may create
26 a separate database but shall provide information regarding the number of authorized
27 positions and the number of vacant positions for each institution of higher education
28 and each budget unit contained in the General Appropriation Act and the Ancillary
29 Appropriation Act.

1 §16.8. Duties of the commissioner relative to the boards and commission database

2 A.(1) The commissioner shall ~~ensure the website includes~~ establish a boards
3 and commissions database ~~that is electronically searchable by the public.~~

4 (2) All boards and commissions that submit information to commissioner
5 pursuant to R.S. 49:1301, et seq. shall be required to provide information pursuant
6 to this Subpart.

7 * * *

8 C. The boards and commissions database shall include ~~the following content:~~

9 ~~(1) Membership~~ membership information, employee information, and
10 financial and budget information required by R.S. 49:1302 and R.S. 24:513.2.

11 ~~(2) Provide a link to or incorporate the annual reports submitted to the~~
12 ~~legislature by the legislative auditor on boards, commissions, and like entities under~~
13 ~~R.S. 24:513.2(E).~~

14 §16.10. Duties of the commissioner relative to the incentives database

15 A.(1) The commissioner shall ~~ensure the website includes~~ establish an
16 incentives database ~~that is electronically searchable by the public.~~

17 * * *

18 (3) Such information shall be provided no later than six months after the
19 effective date of such incentive expenditures and shall be updated as needed no less
20 than every twelve months thereafter. The state agencies that administer such
21 programs shall provide, ~~or shall require the beneficiaries of each program to provide,~~
22 sufficient information to satisfy the requirements of this Subsection. ~~The direct~~
23 ~~recipient shall assume responsibility for reporting the information required in this~~
24 ~~Section.~~

25 * * *

26 C. For the incentives database, the administering state agency shall report in
27 each fiscal year the following information:

28 * * *

29 (3) The estimated net new jobs ~~and/or~~ payroll, if available.

30 * * *

1 (8) The actual total capital investment or actual total state expenditures,
2 whichever is relevant based upon the incentive expenditure program being reported
3 on if available.

4 (9) The annual and total actual value of the benefits to such recipient if
5 available.

6 * * *

7 §16.12. Duties of the commissioner relative to the performance database

8 A. The commissioner shall ~~ensure the website includes~~ establish a
9 performance database ~~that is electronically searchable by the public.~~

10 * * *

11 §16.13. Compliance auditing

12 * * *

13 C.(1) The commissioner shall report agency noncompliance with this
14 Subpart to the Joint Legislative Committee on the Budget on at least a quarterly
15 basis.

16 (2) The commissioner shall report agency noncompliance with this Subpart
17 to the legislative auditor on at least a quarterly basis. The legislative auditor shall
18 request that any reports of noncompliance be added as an agenda item for the next
19 scheduled Legislative Audit Advisory Committee meeting. Upon request by the
20 commissioner or after six months of noncompliance, the legislative auditor shall
21 intervene to compel compliance.

22 * * *

23 Section 4. R.S. 39:16.3(B), 16.4(B), 16.5(B)(1), (2), and (3) and (D), 16.6(B), 16.7,
24 16.8(B), 16.9, 16.10(B), 16.11, 16.13(D)(2), and 16.14 are hereby repealed in their entirety.

25 Section 5. The commissioner of administration and the legislative auditor shall
26 establish a transition plan to ensure the effective and efficient transfer of information from
27 the Louisiana Fiscal Transparency Website to the Louisiana Transparency Portal and to
28 effectuate the purposes and requirements of this Act. The commissioner of administration
29 and the legislative auditor shall report progress to the legislature at the close of each quarter
30 until the transition is complete. The commissioner of administration shall have until July 1,

1 2025, to include any information in a dataset that is required by Subpart D of Part I of
2 Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950 that is not
3 included as of July 1, 2023. Prior to July 1, 2026, the legislative auditor is not required to
4 include any information required by Section 1 of this Act on the Louisiana Transparency
5 Portal for any agency which does not maintain data on the LaGov statewide enterprise
6 resource planning system.

7 Section 6. Notwithstanding any other provision of law to the contrary, between July
8 1, 2023, and June 30, 2024, after deposits required pursuant to R.S. 39:100.61, the state
9 treasurer is directed to deposit three million five hundred thousand dollars of recurring state
10 general fund revenue as recognized by the Revenue Estimating Conference in excess of the
11 official forecast at the beginning of Fiscal Year 2023-2024 into the Louisiana Transparency
12 Fund.

13 Section 7.(A) This Section, Section 2, Section 5, and Section 6 of this Act shall
14 become effective upon signature of this Act by the governor or, if not signed by the
15 governor, upon expiration of the time for bills to become law without signature by the
16 governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If this Act
17 is vetoed by the governor and subsequently approved by the legislature, this Section, Section
18 2, Section 5, and Section 6 of this Act shall become effective on the day following such
19 approval.

20 (B) The provisions of Section 1 shall become effective if and when a deposit is made
21 into the Louisiana Transparency Fund.

22 (C) The provisions of Sections 3 and 4 of this Act shall become effective on July 1,
23 2026, or the day after the commissioner of administration and the legislative auditor report
to the legislature that the transition is complete, whichever is earlier.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____