WEST VIRGINIA CODE: §17-2A-6B

§17-2A-6b. Country roads accountability and transparency.

(a) The Legislature finds that taxpayers should be able to easily access the details of how the state is spending their tax dollars to build and repair state and public roads. The taxpayers should also be able to easily access and compare the budgeted moneys and the performance results that are achieved for those expenditures. It is the intent of the Legislature, therefore, to direct the Auditor to create and maintain a searchable website detailing where, how much, and from what source the taxpayer moneys in state government are expended for state and public roads.

(b) No later than July 1, 2020, the Auditor shall develop and make publicly available a searchable website containing, at a minimum, the following information for a given fiscal year, and the three immediately preceding fiscal years:

(1) The project number or name for each state and public road in which moneys have been expended to build or repair or in which funding has been directed;

(2) The county location for each such project;

(3) The funding source for a given funding action or expenditure;

(4) The budget program or activity related to a given funding action or expenditure;

(5) The name and the address, principal location or residence of the recipients of a given funding action or expenditure; and

(6) Additional information as to the funding action or expenditure the Auditor considers valuable for the public.

(c) For the purposes of this section:

"Auditor" means the State Auditor of West Virginia, by himself or herself, or by any person appointed, designated or approved by the State Auditor to perform the service;

"Funding action or expenditure" includes details on the type of spending (grant, contract, appropriations, etc.). This includes, but is not limited to, tax exemptions, tax credits, or any expenditure from any civil contingency or similar fund. Where possible, a hyperlink to the actual grants or contracts shall be provided: *Provided,* That any private or confidential information is redacted: *Provided,* That any private or confidential information contained in the contract shall be redacted;

"Funding source" means the state account from which the funding action or expenditure is appropriated;

WV Legislature

"Recipients" means any individual, person, corporation, association, union, limited liability corporation, limited liability partnership, legal business entity including nonprofit organizations, grantees, contractors, or any county, municipal or other local government entity that directly receives the benefit of a funding action or expenditure;

"Searchable website" means a website that allows the public at no cost to search and aggregate information regarding the state's budget and spending.

(d) The searchable website shall be updated periodically as new data becomes available and is submitted by the commissioner to the Auditor. The commissioner shall provide to the Auditor, in a format specified by the Auditor, all the data that is required to be included in the searchable website no later than 30 days after the data becomes available to the agency. The Auditor shall provide guidance and specifications to the commissioner to promote compliance with this section.

(e) Nothing in this section may be construed to require the commissioner to provide information in a form that is not already available in the Division of Highways' accounting system: *Provided*, That when funding action or expenditure is not available separately for a road, the commissioner shall provide available information by county.

(f) The Auditor shall annually provide an update to the Joint Committee on Government and Finance as to the status of the website and shall make known to the Joint Committee and the public any failure by the commissioner to timely submit to the Auditor appropriate and requested information.

WV Legislature