**South Carolina General Assembly**

125th Session, 2023-2024

**H. 4643**

**STATUS INFORMATION**

General Bill

Sponsors: Reps. Oremus, Magnuson and Nutt

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Introduced in the House on January 9, 2024

Currently residing in the House Committee on **Ways and Means**

Summary: Taxpayer Transparency Act

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 12/14/2023 House Prefiled

 12/14/2023 House Referred to Committee on **Ways and Means**

 1/9/2024 House Introduced and read first time (House Journal‑page 108)

 1/9/2024 House Referred to Committee on **Ways and Means** (House Journal‑page 108)

View the latest  [legislative information](https://www.scstatehouse.gov/billsearch.php?billnumbers=4643&session=125&summary=B)  at the website

**VERSIONS OF THIS BILL**

[12/14/2023](https://www.scstatehouse.gov/sess125_2023-2024/prever/4643_20231214.docx)

A bill

TO AMEND THE SOUTH CAROLINA CODE OF LAWS by enacting THE “TAXPAYER TRANSPARENCY ACT” BY ADDING ARTICLE 15 TO CHAPTER 9, TITLE 4 SO AS TO PROVIDE DEFINITIONS, TO PROVIDE THAT A COUNTY council SHALL DEVELOP AND MAKE PUBLICLY AVAILABLE A SEARCHABLE BUDGET DATABASE WEBSITE, TO PROVIDE FOR UPDATES TO THE DATABASE WEBSITE, TO PROVIDE THAT THE DATABASE MUST BE SEARCHABLE, AND TO PROVIDE THAT CERTAIN MEETINGS MUST BE MADE AVAILABLE FOR PUBLIC VIEWING IN REAL TIME BY LIVE VIDEO STREAM.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. This act may be cited as the “Taxpayer Transparency Act”.

SECTION 2. Chapter 9, Title 4 of the S.C. Code is amended by adding:

 Article 15

 Taxpayer Transparency Act

 Section 4-9-1310. As used in this article :

 (1) “Searchable budget database website” means a website that allows the public at no cost to:

 (a) search and aggregate information for the following:

 (i) the name and principal location or residence of the entity or recipients of funds;

 (ii) the amount of funds expended;

 (iii) the funding or expending agency;

 (iv) the funding source of the revenue expended;

 (v) the budget program or activity of the expenditure;

 (vi) a descriptive purpose for the funding action or expenditure;

 (vii) the expected performance outcome for the funding action or expenditure;

 (viii) the past performance outcomes achieved for the funding action or expenditure;

 (ix) any audit or report relating to the entity or recipient of funds or the budget program or activity or agency; and

 (x) any other relevant information specified by the department; and

 (b) programmatically search and access all data in a serialized machine-readable format via a web-services application programming interface.

 (2) “Entity or receipt of funds” means:

 (a) a corporation;

 (b) an association;

 (c) a union;

 (d) a limited liability company;

 (e) a limited liability partnership;

 (f) any other legal business entity including nonprofits;

 (g) grantees;

 (h) contractors; and

 (i) a county, city, or other local government entity.

 “Entity or recipients” does not include an individual recipient of public assistance.

 (3) “Agency” means a county department, division, office, bureau, board, commission, committee, or unit. “Agency” includes individual county agencies and programs, as well as those programs and activities that cross agency lines. “County agency” includes all elective offices in the executive branch of government and the legislative branch of government.

 (4) “Audit” or “report” means any audit or report issued by the state, county auditor, legislative auditor, legislative committee, or executive body relating to the entity or recipient of funds or the budget program or activity or agency.

 (5) “Funding source” means the account from which the expenditure is appropriated.

 (6) “Funding action or expenditure” means details on the type of spending including, but not limited to, a grant, contract, or appropriation. This includes tax exemptions or credits. Where possible, a hyperlink to the actual expenditure document, in a format that is, at a minimum, as searchable as a searchable PDF format, must be provided.

 Section 4-9-1320. By January 1, 2025, a county council shall develop and make publicly available a single, searchable budget database website including the required data for the most recent county budget. The website must be given a unique and simplified website address. Each county agency that maintains a generally accessible Internet site or for which a generally accessible Internet site is maintained shall include a link on the front page of the agency’s Internet site to the budget database website. The county council shall seek information as necessary from county tax officials.

 Section 4-9-1330. (A) A county council shall provide guidance to agency heads to ensure compliance with this article. The searchable budget database website must be updated as new data becomes available, if feasible, but no later than thirty days upon receipt of data from the agency.

 (B) A county council shall ensure that all data added to the searchable budget database website remains accessible to the public for a minimum of six years.

 Section 4-9-1340. A county council is not in compliance with this article if the data required for the searchable budget database website is not available in a searchable and aggregate manner or the public is redirected to other government websites, unless each of those sites has information from all agencies and each category of information required can be searched electronically by field in a single search.

 Section 4-9-1350. (A) A county council shall make all public meetings of its committees or its subcommittees available for public viewing in real time by live video stream. A link to the live stream must be conspicuously posted and made available on the county council’s website at least twenty-four hours before the meeting.

 (B) A county council shall ensure that members can be heard, seen, and identified at all times when the meeting is being conducted including, but not limited to, any motions, proposals, resolutions, and any other matter formally discussed or voted upon.

 (C) Each meeting that is live streamed must be recorded and such recordings linked or posted on the county council’s website within five business days following the meeting and must remain available for a minimum of five years thereafter.

SECTION 3. The repeal or amendment by this act of any law, whether temporary or permanent or civil or criminal, does not affect pending actions, rights, duties, or liabilities founded thereon, or alter, discharge, release or extinguish any penalty, forfeiture, or liability incurred under the repealed or amended law, unless the repealed or amended provision shall so expressly provide. After the effective date of this act, all laws repealed or amended by this act must be taken and treated as remaining in full force and effect for the purpose of sustaining any pending or vested right, civil action, special proceeding, criminal prosecution, or appeal existing as of the effective date of this act, and for the enforcement of rights, duties, penalties, forfeitures, and liabilities as they stood under the repealed or amended laws.

SECTION 4. If any section, subsection, paragraph, subparagraph, sentence, clause, phrase, or word of this act is for any reason held to be unconstitutional or invalid, such holding shall not affect the constitutionality or validity of the remaining portions of this act, the General Assembly hereby declaring that it would have passed this act, and each and every section, subsection, paragraph, subparagraph, sentence, clause, phrase, and word thereof, irrespective of the fact that any one or more other sections, subsections, paragraphs, subparagraphs, sentences, clauses, phrases, or words hereof may be declared to be unconstitutional, invalid, or otherwise ineffective.

SECTION 5. This act takes effect upon approval by the Governor.

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