

S. 2852

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

A BILL

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the 'Federal Spending and Taxpayer Accessibility Act of 2008'.

SEC. 2. FINDINGS AND PURPOSES.

(a) Findings- Congress makes the following findings:

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

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

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

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

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

(b) Purposes- The purposes of this Act are--

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

(2) to help taxpayers understand how the Federal Government spends the money they send to Washington, DC;

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

(4) to give taxpayers an easy and accessible way to see how their money is being spent; and

(5) to increase the participation of citizens in their Government.

SEC. 3. EARMARK TRACKING WEBSITE.

(a) Internet Website-

(1) IN GENERAL- Not later than January 1, 2009, the Congressional Research Service shall create a single operational searchable Internet website, accessible free of charge by the public, that allows the user to search information on each Federal earmark, including--

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

(B) the total dollar amount of the earmark,

(C) the Member of Congress who sponsored or requested the earmark, and

(D) the status of the bill to which the earmark is attached.

(2) SCOPE OF DATA- The Internet website established under this subsection shall include data for fiscal years after fiscal year 2007.

(3) TIMELINESS OF INFORMATION- The Congressional Research Service shall update the Internet website established under this subsection as soon as any bill or report containing an earmark has been passed or reported by the Senate or the House of Representatives or any committee thereof.

(b) Definitions-

(1) EARMARK- For purposes of this section, the term `earmark' means a congressionally directed spending item, a limited tax benefit, or a limited tariff benefit.

(A) CONGRESSIONALLY DIRECTED SPENDING ITEM- For purposes of this paragraph, the term `congressionally directed spending item' means a provision or report language included primarily at the request of a Member of Congress providing, authorizing, or recommending a specific amount of discretionary budget authority, credit authority, or other spending authority for a contract, loan, loan guarantee, grant, loan authority, or other expenditure with or to an entity, or targeted to a specific State, locality or Congressional district, other than through a statutory or administrative formula-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 Senate or the House of Representatives or any committee thereof, as well as an overall total by any method required by subsection (a)(1);

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

(C) to ascertain through a single search the total number and total dollar amount of earmarks sponsored or requested by each United States Senator, Member of the House of Representatives, including Delegates and Resident Commissioners, and the President of the United States; and

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

(c) Notification of Delay- The Director of the Congressional Research Service shall, upon making a determination that the Internet website established under subsection (a)(1) will not be operational by January 1, 2009, immediately notify the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Government Reform of the House of Representatives of such determination and shall provide the reason for the delay.

(d) Reports-

(1) IN GENERAL- Not later than the date that is 1 year after the date on which the Internet website established under subsection (a)(1) becomes operational, the Director of the Congressional Research Service shall submit to the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Government Reform of the House of Representatives a report on the implementation of such website, including data regarding the usage of and public feedback on the utility of the website and any recommendations for improving the presentation of the data.

(2) PUBLICATION- The Congressional Research Service shall make each report submitted under paragraph (1) publicly available on the Internet website established under subsection (a).

(e) Classified Information- Nothing in this section shall require the disclosure of classified information.

(f) Government Accountability Office Report- Not later than June 1, 2009, the Comptroller General of the United States shall submit to Congress a report on compliance with the requirements of this section.

SEC. 4. PROVIDING INFORMATION TO TAXPAYERS.

(a) Provision of Statement Upon Request- Beginning not later than October 1, 2009, the Secretary of the Treasury shall provide upon the request of an eligible individual a taxpayer account statement for such individual.

(b) Taxpayer Account Statement- The taxpayer account statement required under subsection (a) shall include--

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

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

(c) Eligible Individual- For purposes of this section, the term 'eligible individual' means an individual who--

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

(2) is age 25 or over,

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

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

(d) Notice- The Secretary of the Treasury shall, to the maximum extent practicable, take such steps as are necessary to assure that eligible individuals are informed of the availability of the statement required under subsection (a).

(e) Mandatory Provision of Initial Statements- By not later than September 30, 2014, the Secretary of the Treasury shall provide a taxpayer account statement to each eligible individual for whom a current mailing address can be determined. The Secretary shall provide with each such statement notice that an updated version of such statement is available annually upon request.

SEC. 5. ADDITIONAL DISCLOSURE OF FEDERAL GOVERNMENT EXPENDITURES.

(a) Additional Disclosure-

(1) IN GENERAL- Not later than January 1, 2010, the Director of the Office of Management and Budget shall include the financial outlays of all Federal agencies on the Internet website established by the Federal Funding Accountability and Transparency Act of 2006.

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

(A) allow the user at least 2 different methods of searching and aggregating the financial outlays of all Federal agencies, including--

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

(ii) searching by budget function and subfunction; and

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

(b) Agency Responsibilities- All Federal agencies shall comply with instructions and guidance issued by the Director of the Office of Management and Budget and shall provide appropriate assistance to the Director upon request in the addition to the Internet website of the information required under subsection (a).

(c) Scope of Data- The information added to the Internet website under subsection (a) shall include data for fiscal years after fiscal year 2008.

(d) Financial Outlay- For purposes of this section, the term 'financial outlay' means any payment to liquidate an obligation (other than the repayment of debt principal) that is greater than \$25,000.

(e) Notification of Delay- The Director of the Office of Management and Budget shall, upon making a determination that the information required to be added to the Internet website under subsection (a) will not be complete by January 1, 2010, immediately notify the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Government Reform of the House of Representatives of such determination and shall provide the reason for the delay.

(f) Report-

(1) IN GENERAL- Not later than the date that is 6 months after the date on which the information required under subsection (a) has been added to the Internet website described in such subsection, the Director of the Office of Management and Budget shall submit to the Committee on Homeland Security and Governmental Affairs of the Senate and the Committee on Government Reform of the House of Representatives a report on the addition of the information added under subsection (a), including data regarding the usage of and public feedback on the utility of the Internet website and any recommendations for improving data quality and collection.

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

(g) Classified Information- Nothing in this section shall require the disclosure of classified information.

(h) Government Accountability Office Report- Not later than January 1, 2011, the Comptroller General of the United States shall submit to Congress a report on compliance with the requirements of this section.