

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.

- 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                   C. Monies in the fund shall be invested by the treasurer in the same manner  
 2                   as monies in the state general fund and any interest earned on the investment of  
 3                   monies in the fund shall be credited to the fund. All unexpended and unencumbered  
 4                   monies in the fund at the end of the fiscal year shall remain in the fund.

5                   D. Monies in the fund shall be available for appropriation to and use by the  
 6                   Legislative Budgetary Control Council, referred to in this Section as the "council".  
 7                   Such appropriations shall be used by the council solely to fund the development and  
 8                   maintenance of the Louisiana Transparency Portal; data analytics, including staff,  
 9                   technology, and contracts; and for supporting all other operations and activities  
 10                  consistent with Part.

11                  Section 3. The title of Subpart D of Part I of Chapter I of Subtitle I of Title 39 of the  
 12                  Louisiana Revised Statutes of 1950, R.S. 39:16.1(4), 16.2, 16.3(A)(1), (3)(introductory  
 13                  paragraph), and (5) and (D), 16.4(A)(1), 16.5(A)(1) and (B)(introductory paragraph) and  
 14                  (4)(introductory paragraph), 16.6(A)(1) and (C)(7), 16.8(A) and (C), 16.10(A)(1) and (3) and  
 15                  (C)(3), 16.12(A), and 16.13(C) are hereby amended and reenacted and R.S. 39:16.10(C)(8)  
 16                  and (9) are hereby enacted to read as follows:

17                                SUBPART D. STATE ~~FISCAL~~ TRANSPARENCY WEBSITE

18                   §16.1. Definitions

19                                As used in this Subpart, the following words, terms, and phrases shall have  
 20                   the meanings ascribed to them in the Section:

21   \*       \*       \*

22                                (4) "State agency" solely for the purposes of this Subpart means any state  
 23                   office, department, board, commission, institution, division, officer or other person,  
 24                   or functional group, heretofore existing or hereafter created, that is authorized to  
 25                   exercise, or that does exercise, any functions of the government of the state in the  
 26                   executive, ~~legislative, or judicial~~ branch, including higher education agencies, and  
 27                   state retirement systems.







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.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_