

STATE OF NEW YORK

2275

2025-2026 Regular Sessions

IN SENATE

January 16, 2025

Introduced by Sens. KRUEGER, ADDABBO, HELMING, LIU, MAY, O'MARA, SERRANO
-- read twice and ordered printed, and when printed to be committed to
the Committee on Budget and Revenue

AN ACT to amend the executive law, in relation to enacting the online
revenues and expenditures transparency act

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. The executive law is amended by adding a new section 184 to
2 read as follows:

3 § 184. Online revenues and expenditures transparency act. 1. Defi-
4 nitions. As used in this section:

5 (a) "Searchable budget database website" shall mean a website that
6 allows the public at no cost to search for, obtain, and aggregate the
7 information identified in this section.

8 (b) "Entity" and/or "recipient" shall mean any corporation, associ-
9 ation, limited liability company, limited liability partnership, or any
10 other legal business entity. It shall also include any grantee or
11 subgrantee, contractor or subcontractor, county, city or other local
12 government entity. It shall not include any individual recipient of
13 state assistance.

14 (c) "Agency" shall mean any state department, office, board, commis-
15 sion, bureau, division, institution, or institution of higher education.
16 "Agency" specifically includes any authority created by an act of the
17 state legislature, including those authorities not receiving state tax
18 revenue. This includes individual state agencies and programs, as well
19 as those programs and activities that cross agency lines, and also
20 includes all elective offices in the executive branch of government and
21 the legislature.

22 (d) "Funding source" shall mean the state account from which the
23 expenditure is appropriated.

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 (e) "Funding action or expenditure" shall include details on the type
2 of spending, both appropriated expenditures, such as grants, contracts,
3 and appropriations, and tax expenditures, as defined by section one
4 hundred eighty-one of this article. Where possible, a hyperlink to the
5 actual grants or contracts shall be provided.

6 (f) "Expected outcome" shall include, in relation to corporate subsidi-
7 es including tax exemptions, credits, direct grants, or infrastructure
8 assistance, the number and quality of jobs to be created or retained,
9 including wages and benefits, the date the job goals will be reached,
10 the estimated increase to the state tax base, and whether the funded
11 project involves the relocation of jobs and if so how many and from
12 where.

13 (g) "Final outcome" shall include, in relation to corporate subsidies,
14 including tax exemptions, credits, direct grants, or infrastructure
15 assistance, the number and quality of jobs actually created or retained,
16 including wages and benefits, and the actual increase to the state tax
17 base for the fiscal year in which benefit was given. The outcomes
18 achieved shall also include any money recaptured from corporate subsidy
19 recipients for failure to meet expected performance outcomes.

20 (h) "State audit or report" shall include any audit or report issued
21 by the comptroller, attorney general, agency, legislative auditor,
22 legislative committee, or executive body relating to the past or current
23 performance of the entity or recipient of funds or the budget
24 program/activity or agency which the director of the budget deems as
25 relevant.

26 2. No later than January first, two thousand twenty-seven, the direc-
27 tor of the office for technology, in collaboration with the director of
28 the budget, shall develop a single, searchable budget database website
29 accessible by the public at no cost, that includes:

30 (a) Annual state expenditures or funding actions provided to any enti-
31 ty, recipient or agency, as determined by the director of the budget
32 including the name and location of any such entity, recipient or agency,
33 the funding source, the amount of funds appropriated including tax
34 expenditures or other subsidies, the funding agency or authority, and a
35 description of the purpose of the funding action or expenditure. If the
36 funding action or expenditure is a tax expenditure, information about
37 the expected outcome of such tax expenditure shall be included and
38 information concerning the final outcome shall be provided within thirty
39 days from when it is reported to the appropriate state agency;

40 (b) Bond debt payments and debt service including, but not limited to,
41 amounts of bond interest paid and sources of funds paid for individual
42 bond issues;

43 (c) Local aid to cities and towns including, but not limited to,
44 amounts paid to individual units of government for individually iden-
45 tifiable aid programs;

46 (d) Annual revenues, as determined by the director of the budget which
47 shall include, but not be limited to:

48 (i) receipts or deposits by any agency into funds established within
49 the state treasury;

50 (ii) tax revenue received;

51 (iii) agency earnings including, but not limited to, amounts collected
52 by each agency for merchandise sold, services performed, licenses and
53 permits issued, or regulation;

54 (iv) revenue for the use of money and property including, but not
55 limited to, amounts received for compensation for the use of state-owned
56 money and property;

1 (v) gifts, donations and federal grants including, but not limited to,
2 amounts received from public and private entities to aid in support of a
3 specific function or other governmental activity; and

4 (vi) other revenue including, but not limited to, receipts not classi-
5 fied elsewhere.

6 (e) Annual bonded indebtedness which shall include, but not be limited
7 to, the amount of the total original obligation stated in terms of prin-
8 cipal and interest, the term of the obligation, the source of funding
9 for repayment of the obligation, the amounts of principal and interest
10 previously paid to reduce the obligation, the balance remaining of the
11 obligation, any refinancing of the obligation, and the cited statutory
12 authority to issue such bonds.

13 (f) A link to any state audit or report.

14 (g) Any other relevant information specified by the director of the
15 budget.

16 3. No later than February first, two thousand twenty-seven, the direc-
17 tor of the budget shall put into operation the searchable budget data-
18 base website.

19 4. The searchable budget database website shall retain information for
20 each fiscal year on the single website for not less than ten years and
21 shall include data for the most recent fiscal years.

22 5. The director of the budget shall update the searchable budget data-
23 base website as new data becomes available to the director. All agencies
24 shall provide to the director of the budget all data that is required to
25 be included in the searchable budget database website not later than
26 thirty days after the data becomes available to the agency. The director
27 of the budget shall provide guidance to agency heads to ensure compli-
28 ance with this section.

29 6. Nothing in this section shall permit or require the listing of
30 individual businesses' tax liability, profits, sales or losses.

31 7. The director of the budget and the director of the office for tech-
32 nology shall not be considered in compliance with this section if the
33 data required for the searchable budget database website is not avail-
34 able in a searchable and aggregate manner or if the public is redirected
35 by the searchable budget database website to other government websites,
36 unless each of those websites complies with the requirements of this
37 section.

38 § 2. This act shall take effect on the ninetieth day after it shall
39 have become a law.