

## Testimony on 2019 Assembly Bill 173

Senator Robert Cowles  
Assembly Committee on Government Accountability and Oversight  
November 6, 2019

Thank you, Chairman Steffen and committee members, for allowing me to testify on 2019 Assembly Bill 173, the Tax Accountability Dashboard Act. This bill requires the Department of Revenue to establish a dashboard on their website aimed at ensuring accountability and transparency for taxpayer dollars.

Wisconsin's state government has a strong tradition of accountability and transparency, and recent changes have brought accountability and transparency into the modern era. In a recent nationwide study, Wisconsin received an 'A' for its government spending transparency website, Open Book Wisconsin, which provides access to millions of state expenditure records. One of the study's recommendations to improve our transparency was to establish a local government expenditures dashboard. This recommendation was fulfilled in the 2017-19 State Budget which created a Local Government Dashboard on Department of Revenue's (DOR) website for people to view and compare the financial data for local governments throughout the state.

Assembly Bill 173 requires a similar dashboard to be established for state General Purpose Revenue (GPR) on DOR's website. A link must also be provided on E-File Wisconsin, which is a website run by DOR where residents can submit their state income tax returns. The Tax Accountability Dashboard is geared towards helping residents better understand where their tax dollars are being spent by creating an accessible, clear, and upfront series of data and graphics.

With me, I've brought the Comprehensive Annual Financial Report (CAFR) for FY 2017-18. While the information provided in these 250+ pages is important for state government officials including ourselves, the CAFR is not a document that is prepared to be readily accessible and understood by the average taxpayer.

Attached to this testimony, I've provided a screenshot of the City of Green Bay's Local Government Dashboard page on DOR's website. This page will help to illustrate what the Tax Accountability Dashboard may look like if this legislation were enacted and how it's much simpler it will be to navigate and understand and how much less time it'll take to gather this basic information over what's provided in the CAFR.

Simply put, to further our tradition of accountability and transparency in state finances, the passage of the Tax Accountability Dashboard Act will make it easier for taxpayers to see and understand where their money is being spent. By helping to better inform taxpayers, we can advance our political discourse by ensuring that residents can see trends in state spending over time and, while they may understand the benefits of certain state services, they can also understand the costs.

## City of Green Bay (Brown) - 2016 Expenditures

Select Local Government

City of Green Bay (Brown)

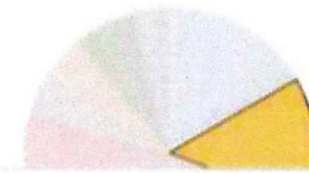
Select

- Expenditures  
 Revenues

Use Arrows to Change Year

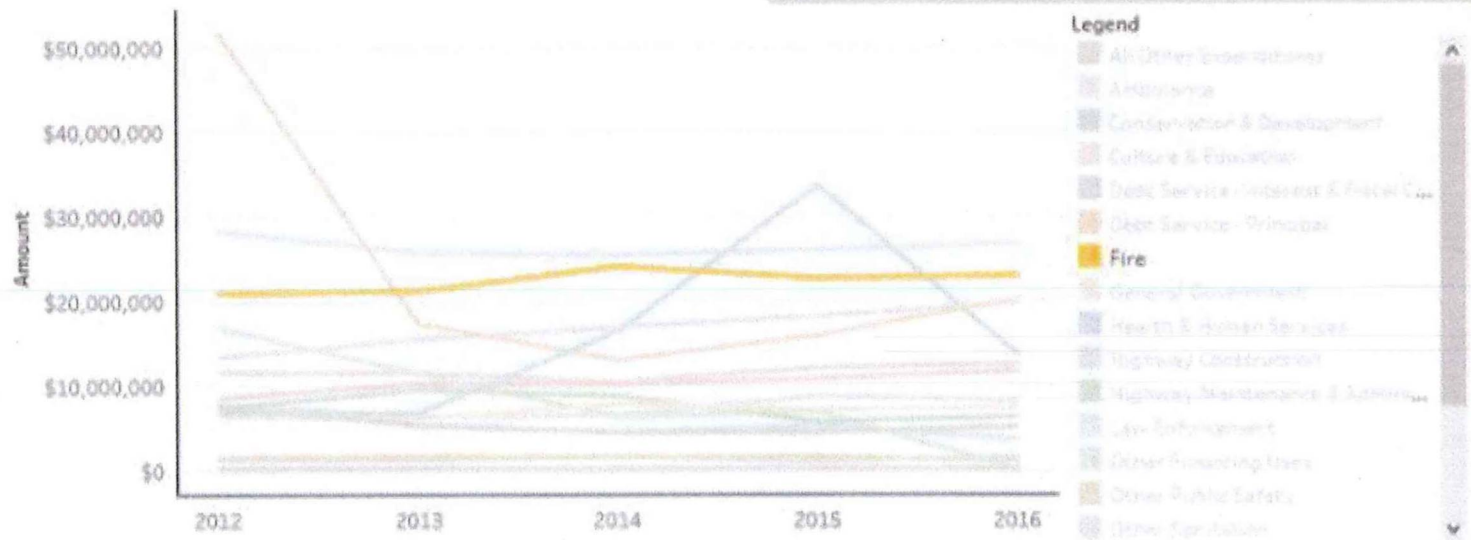
2016

Expenditures	Amount	Share of Total (%)
Law Enforcement	\$26,784,569	26.47%
<b>Fire</b>	<b>\$22,998,273</b>	<b>14.33%</b>
Debt Service - Principal	\$20,258,118	12.59%
Other Sanitation	\$18,788,275	12.03%
Conservation & Development	\$13,805,260	8.40%
Road-Related Facilities	\$12,497,765	7.98%
Parks & Recreation	\$11,461,892	7.27%
Solid Waste Collection & Disposal	\$8,148,300	5.00%
General Government	\$7,304,972	4.65%
Highway Maintenance & Administrati...	\$6,307,184	3.80%
Debt Service - Interest & Fiscal Charges	\$5,056,937	3.16%
Highway Construction	\$3,870,860	2.32%
Other Transportation	\$1,429,961	0.87%
Other Public Safety	\$1,238,946	0.62%
Health & Human Services	\$168,548	0.08%
Ambulance	\$14,894	0.01%
All Other Expenditures	\$0	0.00%
Culture & Education	\$0	0.00%
Other Financing Uses	\$0	0.00%
<b>Grand Total</b>	<b>\$160,538,000</b>	



Revenue or Expenditure: **Expenditures**  
 Metric: **Fire**  
 Amount: **\$22,998,273**  
 Share of Total Expenditures: **14.33%**

Operating expenditures and capital outlay for fire related services.





STATE REPRESENTATIVE

**SAMANTHA KERKMAN**

**2019 Assembly Bill 173 / Senate Bill 90**

**Tax Accountability Dashboard Act (GPR Dashboard)**

Assembly Committee on Government Accountability and Oversight

Wednesday, November 61, 2019

Chairman Steffen and Members of the Committee, thank you holding a hearing on Assembly Bill 173 and allowing me the opportunity to testify before you today.

Wisconsin residents meet with their local tax preparer or go online before every April 15th to file their state tax returns, but many taxpayers don't know where their tax dollars are being spent.

AB 173 prioritizes transparency for Wisconsin taxpayers by requiring the Department of Revenue to create a dashboard on their website to report – in a clear and accessible series of data and graphs – the amounts of general purpose revenue collected and where those tax dollars are being spent.

Wisconsin has a strong tradition of accountability and transparency. In recent years we have implemented Open Book Wisconsin<sup>1</sup> to give detailed access to State of Wisconsin expenditures and the Local Government Dashboard<sup>2</sup> which provides information about local taxes and expenditures, gives overviews by county, and allows taxpayers to make statewide comparisons.

AB 173 continues our commitment to open government by making state-level data readily available and facilitating a more thorough understanding of where tax dollars are spent and how the state budget pie is sliced.

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<sup>1</sup><http://openbook.wi.gov/>

<sup>2</sup><https://www.revenue.wi.gov/Pages/RA/Local-Government-Dashboard.aspx>