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ROBERT L. COWLES

Wisconsin State Senator
2nd Senate District

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Testimony on 2021 Assembly Bill 153

Senator Robert Cowles

Assembly Committee on Government Accountability and Oversight

May 18th, 2021

Thank you, Chairman Knodl and Committee Members, for holding a hearing and allowing me to testify on 2021 Assembly Bill 153, which we've named the Tax Accountability Dashboard. This bill requires DOR 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 transparency website, Open Book Wisconsin, which provides access to millions of pages of state procurement 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 153 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 ensuring residents have a chance to better understand where their tax dollars are being spent by creating an accessible, clear, and upfront series of data and graphics.

While the information provided in the 250+ pages of the Comprehensive Annual Financial Report (CAFR) has similar information and is important for state government officials, the CAFR is not a document that is prepared to be readily accessible in a timely manner, particularly when they're not looking for any specific rhyme or reason. Because let's be honest, who wants to take the time to read and digest hundreds of pages of financial information, and moreover, why should they have to read that lengthy of a document?

Attached to this testimony, I've provided a screenshot of Ashwaubenon'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, 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 that could be explored for nothing more than curiosities' sake.

Simply put, to further our tradition of accountability and transparency in state finances, the passage of the Tax Accountability Dashboard will make it easier for taxpayers to see and understand where their money is being spent. By helping to better inform taxpayers, we can elevate political discourse by helping residents evaluate trends in state spending over time and better weight the costs and the benefits of certain state services as they, their families, and their communities value these services.

The companion to Assembly Bill 153, Senate Bill 70, passed the Senate Committee on a vote of 5 – 0 in April and passed the Senate on a voice vote during last week's floor period.

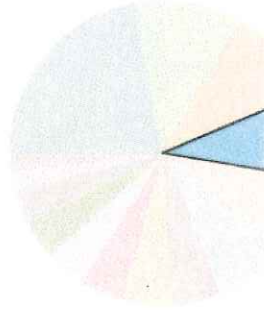
Village of Ashwaubenon (Brown) - 2019 Expenditures

Select Local Government
 Village of Ashwaubenon (Brown)

Select
 Expenditures
 Revenues

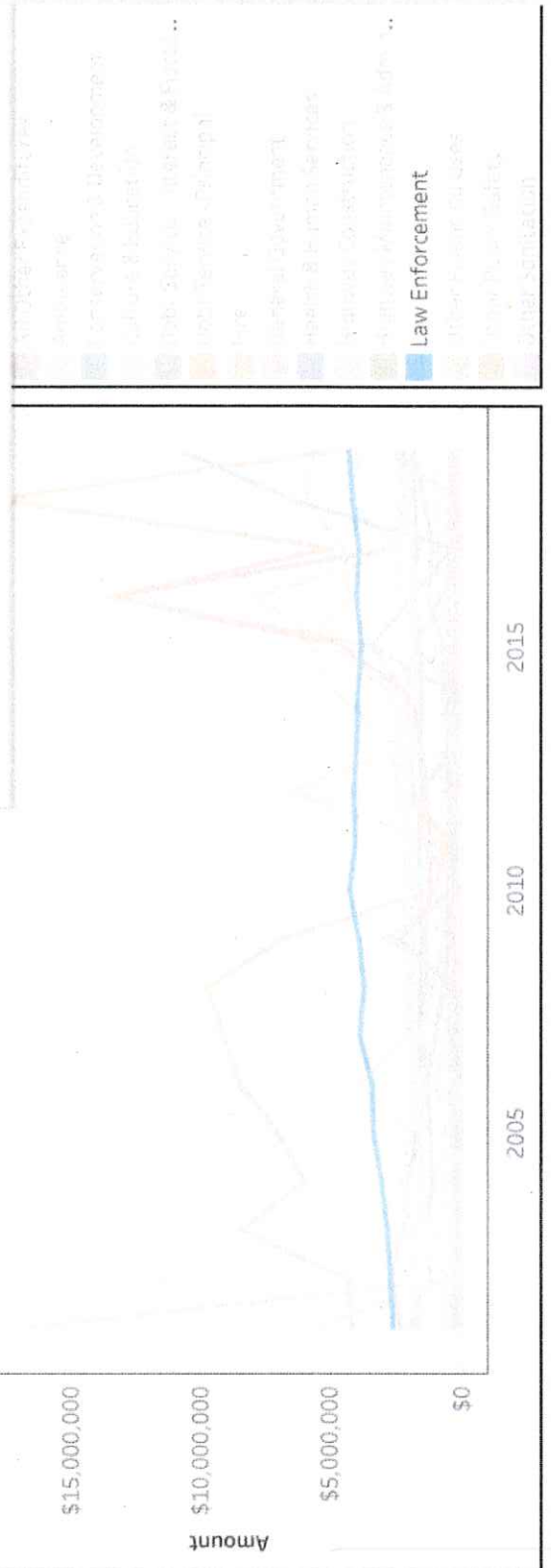
Use Arrows to Change Year
 2019

Expenditures	Amount	Share of Total (%)
Conservation & Development	\$1,070,556	27.23%
Other Financing Uses	\$8,575,245	21.56%
Debt Service - Principal	14,853,570	37.5%
Law Enforcement	\$4,302,326	8.90%
General Government	\$4,192,054	10.7%
Highway Construction	\$3,734,353	9.5%
All Other Expenditures	\$2,546,347	6.5%
Fire	\$2,427,128	6.2%
Parks & Recreation	\$2,251,874	5.8%
Ambulance	\$2,052,260	5.3%
Highway Maintenance & Administrati...	\$1,930,957	5.0%
Debt Service - Interest & Fiscal Charges	\$1,790,741	4.6%
Solid Waste Collection & Disposal	\$1,553,312	4.0%
Road-Related Facilities	\$1,415,875	3.7%
Other Transportation	\$713,314	1.8%
Other Public Safety	\$616,337	1.6%
Other Sanitation	\$414,141	1.1%
Health & Human Services	\$1,579	0.0%
Culture & Education	\$48,333	0.1%
Grand Total	\$48,333,326	



Revenue or Expenditure: **Expenditures**
 Metric: **Law Enforcement**
 Amount: **\$4,302,326**
 Share of Total Expenditures: **8.90%**

Operating expenditures and capital outlay for law enforcement service:



Select Local Government
 Village of Ashwaubenon (Brown)

Select
 Expenditures
 Revenues

Use Arrows to Change Year
 2019



STATE REPRESENTATIVE

SAMANTHA KERKMAN

2021 Assembly Bill 153 / Senate Bill 70

Tax Accountability Dashboard Act (GPR Dashboard)

Assembly Committee on Government Accountability and Oversight

Tuesday, May 18, 2021

Chairman Knodl and Members of the Committee: thank you holding a hearing on Assembly Bill 153 and considering my remarks on the bill.

AB 153 prioritizes transparency for Wisconsin taxpayers by requiring the Department of Revenue (DOR) to create a dashboard on their website to report the amounts of general purpose revenue (GPR) collected and how GPR tax dollars are spent. The bill specifies that the information must be presented in readily understandable graphs and other formats.

Most taxpayers don't have easy access to this type of information about taxes and state spending. Certainly, the information is out there and often available on the web, but it's not all in one place and would require some piecing together to get a full picture. A dashboard that shows how much GPR is collected and where it is spent would be a welcome addition to the interactive data DOR already publishes such as tax revenue sources, county sales tax distributions, and the local government dashboard.

The GPR dashboard proposed in AB 153 would look similar to the Local Government Dashboard already on the DOR website. The Local Government Dashboard provides information about local taxes and expenditures, gives overviews by county, and allows taxpayers to make statewide comparisons.

Wisconsin has a strong tradition of accountability and transparency. Assembly Bill 153 would continue our commitment to open government by making state-level data readily available and would help facilitate a better understanding of how the state budget pie is sliced.