1	COMMITTEE SUBSTITUTE
2	FOR
3	H. B. 2208
4	(By Delegate Talbott)
5	
6	(Originating in the Committee on Finance)
7	[February 18, 2011]
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10	A BILL to amend and reenact $\$6-9-8$ of the Code of West Virginia,
11	1931, as amended; and to amend and reenact $11-6G-17$ of said
12	code, all relating to subsidizing the cost of services
13	provided by the chief inspector to certain Class IV
14	municipalities and specifying the charge is for cost of the
15	service.
16	Be it enacted by the Legislature of West Virginia:
17	That $6-9-8$ of the Code of West Virginia, 1931, as amended, be
18	amended and reenacted; and that $\$11-6G-17$ of said code be amended
19	and reenacted, all to read as follows:
20	CHAPTER 6. GENERAL PROVISIONS RESPECTING OFFICERS.
21	ARTICLE 9. SUPERVISION OF LOCAL GOVERNMENT OFFICES.
22	§6-9-8. Payment of cost of services of chief inspector; revolving
23	fund.
24	(a) The cost of any service or act performed by the chief
25	inspector under the provisions of this article as to any county or

1 district office, officer or institution shall be paid by the county
2 commission of the county;

3 (b) The cost of any service or act to any board of education 4 shall be paid by the board;

5 <u>(c) (1)</u> The cost of any service or act to any municipal 6 corporation shall be paid by the authorities of the municipal 7 corporation:. *Provided*, That in municipalities

8 (2) If a municipality, in which the total revenue from all 9 taxes does not exceed the sum of \$2,000 annually, the cost 10 including the per diem and all actual costs and expenses of the 11 services shall not exceed the sum of \$60.

12 (d) (1) The cost of this service shall be the actual cost and 13 expense of the service performed, including transportation, hotel, 14 meals, materials, per diem compensation of deputies, assistants, 15 clerical help and the other costs that are necessary to enable them 16 to perform the services required, but the costs shall not exceed 17 the sum of \$2,000 for services rendered to a Class III or a Class 18 IV municipality.

19 (2) A Class IV municipality with a total prior year general
20 fund revenues of \$100,000 or less as certified by the State Auditor
21 shall receive a subsidy for such service, as provided for in
22 section seventeen, article six-q, chapter eleven of this code.

23 <u>(e)</u> *Provided, however,* That the <u>The</u> chief inspector may 24 charge up to an additional \$2,000 for costs incurred for each 25 service or act performed for a utility or park system owned by a 26 Class III or Class IV municipality:

1 (f) *Provided further*, That if <u>If</u> a municipality is required to 2 undergo a single audit by the federal agency or agencies making a 3 grant, the cost limitations of this subsection do not apply:

4 (g) And provided further, That the The chief inspector shall 5 provide a written quote for all costs in advance for all services 6 required by this article. The chief inspector shall render to the 7 agency liable for the cost a statement of the cost as soon after 8 the cost was incurred as practicable and the agency shall allow the 9 cost and cause it to be paid promptly in the manner that other 10 claims and accounts are allowed and paid and the total amount 11 constitutes a debt against the local agency due the state.

(h) Whenever there is in the State Treasury a sum of money due any county commission, board of education or municipality from any source, upon the application of the chief inspector, the sum shall be at once applied on the debt against the county commission, board of education or municipality and the fact of the application of the fund shall be reported by the Auditor to the county commission, board of education or municipality, which report shall se a receipt for the amount named in the report. All money received by the chief inspector from this source shall be paid into the State Treasury, shall be deposited to the credit of an account to be known as Chief Inspector's Fund and shall be expended only for the purpose of covering the cost of the services, unless otherwise directed by the Legislature.

25 (i) The cost of any examination, service or act by the chief 26 inspector made necessary, or the part thereof that was made

1 necessary, by the willful fault of any officer or employee, may be 2 recovered by the chief inspector from that person, on motion, on 3 ten days' notice in any court having jurisdiction.

4 (b) (j) For the purpose of permitting payments to be made at 5 definite periods to deputy inspectors and assistants for per diem 6 compensation and expenses, there is hereby created <u>continued</u> a 7 revolving fund for the chief inspector's office. The fund shall be 8 accumulated and administered <u>to defray the costs of services</u> 9 provided pursuant to this article as follows:

10 (1) There shall be appropriated from the State General Revenue 11 Fund the sum of \$25,000 to be transferred to this fund to create a 12 revolving fund which, together with other payments into this fund 13 as provided in this article, shall constitute a fund to defray the 14 cost of this service;

15 (2) Payments received for the cost of services of the chief 16 inspector's office and interest earned on the invested balance of 17 the Chief Inspector's Revolving Fund shall be deposited into this 18 revolving fund, which shall be known as the Chief Inspector's Fund; 19 and

20 (3) (2) Any appropriations made to this fund may not be 21 considered to have expired at the end of any fiscal period; and . 22 (4) The chief inspector may transfer an amount not to exceed 23 \$400,000 from the Chief Inspector's Fund to the special operating 24 fund created in article four, chapter thirty-two of this code: 25 *Provided*, That any transfers shall be completed prior to July 1, 26 2003.

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CHAPTER 11. TAXATION.

2 ARTICLE 6G. ASSESSMENT OF INTERSTATE PUBLIC SERVICE CORPORATION 3 MOTOR VEHICLE BUSINESSES REGISTERED UNDER A 4 PROPORTIONAL REGISTRATION AGREEMENT.

5 §11-6G-17. Operating fund for interstate commerce disclosure
 division in auditor's office.

7 (a) The auditor shall establish a special operating fund in 8 the state treasury for the Interstate Commerce Disclosure Division 9 in his or her office. The auditor shall pay into the fund two 10 percent of the gross receipts of all moneys collected as provided 11 for in this article. Up to one percent of the gross receipts shall 12 be transferred to the public utilities tax loss restoration fund 13 created in section twenty-seven, article six of this chapter. From 14 the <u>interstate commerce disclosure</u> fund, the auditor shall 15 reimburse the tax division and the Division of Motor Vehicles for 16 the actual operating expenses incurred in the performance of its 17 duties required by this article. The reimbursements to the tax 18 division and Division of Motor Vehicles from the fund shall may not 19 exceed one third of one percent of the annual deposits to the fund 20 per agency.

(b) Any moneys remaining in the special operating fund after reimbursement to the Tax Division and the Division of Motor Vehicles shall be used by the auditor for funding the operation of the Interstate Commerce Disclosure Division located in his or her office, to subsidize \$1,000 of the cost of class IV municipal

1 <u>audits required in section eight, article nine, chapter six of this</u>
2 <u>code for Class IV municipalities with a total prior year general</u>
3 <u>fund revenues of \$100,000 or less as certified by the State Auditor</u>
4 <u>pursuant to section twenty-six-a, article eight, chapter eleven of</u>
5 <u>this code and to subsidize the cost of examination into special or</u>
6 <u>unusual situations provided for in subsection (o), section seven,</u>
7 <u>article nine, chapter six of this code.</u>

8 (c) The Interstate Commerce Disclosure Division is hereby 9 granted authority and required to shall share any and all 10 information obtained by the division in the implementation of this 11 article with the state auditor, tax commissioner and the 12 commissioner of motor vehicles to effectuate the collection of 13 taxes and fees under this article. The Commissioner of Motor 14 Vehicles is hereby authorized and required to shall share any and 15 all information obtained by the Division of Motor Vehicles in the 16 implementation of this article. The Commissioner of Motor Vehicles 17 will supply to the Interstate Commerce Disclosure Division the 18 names of, location or locations of and amount or amounts paid by 19 West Virginia owners or operators of interstate motor vehicles 20 registered under the terms of any proportional registration 21 agreement. The Tax Commissioner is hereby authorized and required 22 to shall share any and all information obtained by the Department 23 of tax and Revenue. The State Auditor and the Interstate Commerce 24 Disclosure Division is hereby authorized and required to shall 25 share any and all information obtained by the auditor or the 26 division.