

Senate Bill No. 475

(By Senators Unger, Plymale, D. Facemire and Minard)

[Introduced February 9, 2011; referred to the Committee on Government Organization; and then to the Committee on Finance.]

**FISCAL
NOTE**

A BILL to amend and reenact §11-6G-17 of the Code of West Virginia, 1931, as amended, relating to authorizing a subsidy of the cost of certain Class IV municipal audits and the cost of local government fraud examinations from the Interstate Commerce Disclosure Fund.

Be it enacted by the Legislature of West Virginia:

That §11-6G-17 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

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

**§11-6G-17. Operating fund for Interstate Commerce Disclosure
Division in Auditor's Office.**

The Auditor shall establish a special operating fund in the State Treasury for the Interstate Commerce Disclosure Division in

1 his or her office. The Auditor shall pay into the fund two percent
2 of the gross receipts of all moneys collected as provided ~~for~~ in
3 this article. Up to one percent of the gross receipts shall be
4 transferred to the Public Utilities Tax Loss Restoration Fund
5 created in section twenty-seven, article six of this chapter. From
6 the Interstate Commerce Disclosure Fund, the Auditor shall
7 reimburse ~~the Tax Division and~~ the Division of Motor Vehicles for
8 the actual operating expenses incurred in the performance of its
9 duties required by this article. The reimbursements to the ~~Tax~~
10 ~~Division and~~ Division of Motor Vehicles from the fund ~~shall~~ may not
11 exceed one third of ~~one percent of~~ the annual deposits to the fund.
12 ~~per agency~~ Any moneys remaining in the ~~special operating~~
13 Interstate Commerce Disclosure Fund after reimbursement to the ~~Tax~~
14 ~~Division and the~~ Division of Motor Vehicles shall be used by the
15 Auditor for funding the operation of the Interstate Commerce
16 Disclosure Division located in his or her office, to subsidize
17 \$1,000 of the cost of Class IV municipal audits required in section
18 eight, article nine, chapter six of this code for municipalities
19 with total prior year general fund revenues of \$100,000 or less as
20 certified to the State Auditor pursuant to section twenty-six-a,
21 article eight, chapter eleven of this code, and to subsidize the
22 cost of examinations into special or unusual situations provided in
23 subsection (o), section seven, article nine, chapter six of this
24 code.

25 The Interstate Commerce Disclosure Division ~~is hereby granted~~

1 ~~authority and required to~~ shall share any and all information
2 obtained by the division in the implementation of this article with
3 the State Auditor, Tax Commissioner and the Commissioner of Motor
4 Vehicles to effectuate the collection of taxes and fees under this
5 article. The Commissioner of Motor Vehicles ~~is hereby authorized~~
6 ~~and required to~~ shall share any and all information obtained by the
7 Division of Motor Vehicles in the implementation of this article.
8 The Commissioner of Motor Vehicles ~~will~~ shall supply to the
9 Interstate Commerce Disclosure Division the names of, location or
10 locations of and amount or amounts paid by West Virginia owners or
11 operators of interstate motor vehicles registered under the terms
12 of any proportional registration agreement. The Tax Commissioner
13 ~~is hereby authorized and required to~~ shall share any and all
14 information obtained by the Department of Tax and Revenue. The
15 State Auditor and the Interstate Commerce Disclosure Division is
16 ~~hereby authorized and required to~~ shall share any and all
17 information obtained by the Auditor or the division.

NOTE: The purpose of this bill is to authorize a subsidy of the cost of certain Class IV municipal audits and the cost of local government fraud examinations from the Interstate Commerce Disclosure Fund.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would be added.