COMMITTEE SUBSTITUTE

FOR

H. B. 2208

(BY DELEGATE TALBOTT)

(Originating in the Committee on Finance) [February 18, 2011]

A BILL to amend and reenact §6-9-8 of the Code of West Virginia, 1931, as amended; and to amend and reenact §11-6G-17 of said code, all relating to subsidizing the cost of services provided by the chief inspector to certain Class IV municipalities and specifying the charge is for cost of the service.

Be it enacted by the Legislature of West Virginia:

That §6-9-8 of the Code of West Virginia, 1931, as amended, be amended and reenacted; and that §11-6G-17 of said code be amended and reenacted, all to read as follows:

CHAPTER 6. GENERAL PROVISIONS RESPECTING OFFICERS.

ARTICLE 9. SUPERVISION OF LOCAL GOVERNMENT OFFICES.

§6-9-8. Payment of cost of services of chief inspector; revolving fund.

- 1 (a) The cost of any service or act performed by the chief
- 2 inspector under the provisions of this article as to any county
- 3 or district office, officer or institution shall be paid by the
- 4 county commission of the county;
- 5 (b) The cost of any service or act to any board of
- 6 education shall be paid by the board;
- 7 (c) (1) The cost of any service or act to any municipal
- 8 corporation shall be paid by the authorities of the municipal
- 9 corporation: *Provided*, That in municipalities
- 10 (2) If a municipality, in which the total revenue from all
- taxes does not exceed the sum of \$2,000 annually, the cost
- 12 including the per diem and all actual costs and expenses of
- the services shall not exceed the sum of \$60.
- 14 $\underline{(d)(1)}$ The cost of this service shall be the actual cost and
- 15 expense of the service performed, including transportation,

16 hotel, meals, materials, per diem compensation of deputies,

17 assistants, clerical help and the other costs that are necessary

18 to enable them to perform the services required, but the costs

shall not exceed the sum of \$2,000 for services rendered to

20 a Class III or a Class IV municipality.

- 21 (2) A Class IV municipality with a total prior year 22 general fund revenues of \$100,000 or less as certified by the 23 State Auditor shall receive a subsidy for such service, as
- 24 provided for in section seventeen, article six-g, chapter
- 25 eleven of this code.
- 26 (e) Provided, however, That the The chief inspector may
- 27 charge up to an additional \$2,000 for costs incurred for each
- 28 service or act performed for a utility or park system owned
- 29 by a Class III or Class IV municipality:
- 30 (<u>f</u>) *Provided further*, That if <u>If</u> a municipality is required
- 31 to undergo a single audit by the federal agency or agencies
- making a grant, the cost limitations of this subsection do not
- 33 apply:

(g) And provided further, That the The chief inspector shall provide a written quote for all costs in advance for all services required by this article. The chief inspector shall render to the agency liable for the cost a statement of the cost as soon after the cost was incurred as practicable and the agency shall allow the cost and cause it to be paid promptly in the manner that other claims and accounts are allowed and paid and the total amount 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 be a receipt for the amount named in the report. All money received by the chief inspector from this source shall be paid into the

53 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,

56 unless otherwise directed by the Legislature.

- (i) The cost of any examination, service or act by the chief inspector made necessary, or the part thereof that was made necessary, by the willful fault of any officer or employee, may be recovered by the chief inspector from that person, on motion, on ten days' notice in any court having jurisdiction.
- (b) (j) For the purpose of permitting payments to be made at definite periods to deputy inspectors and assistants for per diem compensation and expenses, there is hereby created continued a revolving fund for the chief inspector's office.

 The fund shall be accumulated and administered to defray the costs of services provided pursuant to this article as follows:
- (1) There shall be appropriated from the State General Revenue Fund the sum of \$25,000 to be transferred to this fund to create a revolving fund which, together with other

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payments into this fund as provided in this article, shall 72 73 constitute a fund to defray the cost of this service; 74 (2) Payments received for the cost of services of the chief inspector's office and interest earned on the invested balance 75 76 of the Chief Inspector's Revolving Fund shall be deposited 77 into this revolving fund, which shall be known as the Chief 78 Inspector's Fund; and 79 (3) (2) Any appropriations made to this fund may not be 80 considered to have expired at the end of any fiscal period; 81 and . 82 (4) The chief inspector may transfer an amount not to 83 exceed \$400,000 from the Chief Inspector's Fund to the special operating fund created in article four, chapter thirty-84

CHAPTER 11. TAXATION.

completed prior to July 1, 2003.

two of this code: Provided, That any transfers shall be

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.

1 (a) The auditor shall establish a special operating fund in 2 the state treasury for the Interstate Commerce Disclosure 3 Division in his or her office. The auditor shall pay into the fund two percent of the gross receipts of all moneys collected 4 5 as provided for in this article. Up to one percent of the gross 6 receipts shall be transferred to the public utilities tax loss 7 restoration fund created in section twenty-seven, article six 8 of this chapter. From the interstate commerce disclosure 9 fund, the auditor shall reimburse the tax division and the 10 Division of Motor Vehicles for the actual operating expenses 11 incurred in the performance of its duties required by this article. The reimbursements to the tax division and Division 12 13 of Motor Vehicles from the fund shall may not exceed one 14 third of one percent of the annual deposits to the fund per 15 agency. 16 (b) Any moneys remaining in the special operating fund after reimbursement to the Tax Division and the Division of 17

18 Motor Vehicles shall be used by the auditor for funding the operation of the Interstate Commerce Disclosure Division 19 20 located in his or her office, to subsidize \$1,000 of the cost of 21 class IV municipal audits required in section eight, article 22 nine, chapter six of this code for Class IV municipalities with a total prior year general fund revenues of \$100,000 or less 23 as certified by the State Auditor pursuant to section twenty-24 25 six-a, article eight, chapter eleven of this code and to 26 subsidize the cost of examination into special or unusual 27 situations provided for in subsection (o), section seven, 28 article nine, chapter six of this code. 29 (c) The Interstate Commerce Disclosure Division is hereby granted authority and required to shall share any and 30 31 a11 information obtained by the division in 32 implementation of this article with the state auditor, tax commissioner and the commissioner of motor vehicles to 33 34 effectuate the collection of taxes and fees under this article. The Commissioner of Motor Vehicles is hereby authorized 35 and required to shall share any and all information obtained 36

by the Division of Motor Vehicles in the implementation of 37 this article. The Commissioner of Motor Vehicles will supply 38 39 to the Interstate Commerce Disclosure Division the names of, 40 location or locations of and amount or amounts paid by West Virginia owners or operators of interstate motor vehicles 41 registered under the terms of any proportional registration 42 agreement. The Tax Commissioner is hereby authorized and 43 44 required to shall share any and all information obtained by the Department of tax and Revenue. The State Auditor and 45 the Interstate Commerce Disclosure Division is hereby 46 47 authorized and required to shall share any and all information obtained by the auditor or the division. 48