

1 **Senate Bill No. 415**

2 (By Senators Wells, McCabe and Palumbo)

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4 [Introduced January 22, 2014; referred to the Committee on
5 Government Organization.]
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10 A BILL to amend and reenact §7-5-16 of the Code of West Virginia,
11 1931, as amended, relating to the preparation and publication
12 of county financial statements; and changing the due date of
13 a certain tax report to October 15 of each fiscal year.

14 *Be it enacted by the Legislature of West Virginia:*

15 That §7-5-16 of the Code of West Virginia, 1931, as amended,
16 be amended and reenacted to read as follows:

17 **ARTICLE 5. FISCAL AFFAIRS.**

18 **§7-5-16. Preparation, publication and disposition of financial**
19 **statements.**

20 (a) The county commission of every county, ~~within ninety days~~
21 ~~after the first session held after the beginning of each fiscal~~
22 ~~year~~ on or before October 15 of each fiscal year, shall prepare on
23 a form to be prescribed by the State Tax Commissioner, and cause to

1 be published, a statement revealing: (1) The receipts and
2 expenditures of the county during the previous fiscal year arranged
3 under descriptive headings; (2) the name of each firm, corporation
4 and person who received more than \$50 from any fund during the
5 previous fiscal year, together with the amount received and the
6 purpose for which paid; and (3) all debts of the county, the
7 purpose for which each debt was contracted, its due date and to
8 what date the interest thereon has been paid. The statement shall
9 be published as a Class I-0 legal advertisement in compliance with
10 ~~the provisions of~~ article three, chapter fifty-nine of this code,
11 and the publication area for such publication shall be the county:
12 *Provided*, That all salaries, receipts and expenditures to all
13 county employees by office or department may be published in the
14 aggregate.

15 (b) The county commission shall transmit to any resident of
16 the county requesting the same a copy of the published statement
17 for the fiscal year designated, supplemented by a list of the names
18 of each firm, corporation and person who received less than \$50
19 from any fund during such fiscal year showing the amount paid to
20 each, the purpose for which paid and an itemization of the
21 salaries, receipts and expenditures to all county employees by
22 office or department otherwise published in the aggregate.

23 (c) If a county commission willfully fails or refuses to
24 perform the duties hereinbefore named, every member of the

1 commission, concurring in such failure or refusal, shall be guilty
2 of a misdemeanor and, upon conviction thereof, shall be fined not
3 less than \$50 nor more than \$100; and the prosecuting attorney of
4 any county shall, when the failure or refusal shall come to ~~his~~ the
5 prosecuting attorney's knowledge, immediately present the evidence
6 thereof to the grand jury if in session, and if not in session, ~~he~~
7 the prosecuting attorney shall institute proper criminal
8 proceedings before a magistrate against any offender, and cause the
9 failure or refusal to be investigated by the next succeeding grand
10 jury.

11 (d) Where in subsections (a) and (b) of this section salaries,
12 receipts and expenditures are published in the aggregate, the
13 county commission shall, upon written request, provide to any
14 resident of the county an itemized accounting of such salaries,
15 receipts and expenditures.

(NOTE: The purpose of this bill is to change the date that a certain county commission tax report is due to October 15 of each fiscal year.

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