

1 COMMITTEE SUBSTITUTE

2 FOR

3 **H. B. 2549**

4 (By Delegates Lane, E. Nelson, Walters, Stansbury, B., White, Rowe,  
5 McCuskey, Guthrie, Byrd and Pushkin)

6  
7 (Originating in the House Committee on Judiciary)

8 [February 26, 2015]

9 A BILL to amend and reenact §7-5-16 of the Code of West Virginia, 1931, as amended, relating to  
10 changing the deadline of disclosure of county financial statements; requiring publication as  
11 a legal advertisement of either the county financial statements or a notice of the availability  
12 of the county financial statements as available to the public on the county's website and at  
13 the county's primary office at no cost.

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

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

17 **ARTICLE 5. FISCAL AFFAIRS.**

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

19 (a) The county commission of every county, ~~within ninety days after the first session held~~  
20 ~~after the beginning~~ by October 15 of each fiscal year, shall prepare on a form to be prescribed by the  
21 State Tax Commissioner, and cause to be published a statement revealing: (1) The receipts and  
22 expenditures of the county during the previous fiscal year arranged under descriptive headings; (2)  
23 the name of each firm, corporation, and person who received more than \$50 from any fund during  
24 the previous fiscal year, together with the amount received and the purpose for which paid; and (3)

1 all debts of the county, the purpose for which each debt was contracted, its due date, and to what date  
2 the interest thereon has been paid; ~~The statement shall be published as a Class I-0 legal~~  
3 ~~advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and~~  
4 ~~the publication area for such publication shall be the county.~~ *Provided,* That all salaries, receipts  
5 and expenditures to all county employees by office or department may be published in the aggregate.

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

12 (c) If a county commission willfully fails or refuses to perform the duties ~~hereinbefore named~~  
13 required in this section, every member of the commission, concurring in ~~such~~ the failure or refusal,  
14 ~~shall be~~ is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$50 nor  
15 more than \$100; and the prosecuting attorney of any county shall, when the failure or refusal shall  
16 come to ~~his~~ the prosecuting attorney's knowledge, immediately present the evidence thereof to the  
17 grand jury if in session, and if not in session, ~~he~~ the prosecuting attorney shall institute proper  
18 criminal proceedings before a magistrate against any offender, and cause the failure or refusal to be  
19 investigated by the next succeeding grand jury.

20 (d) Where in subsections (a) and (b), salaries, receipts and expenditures are published in the  
21 aggregate, the county commission shall, upon written request, provide to any resident of the county  
22 an itemized accounting of ~~such~~ the salaries, receipts and expenditures.

1           (e) By October 15 of every fiscal year, each county commission shall publish one of the  
2 following the financial statement as a Class I-0 legal advertisement in compliance with the  
3 provisions of article three, chapter fifty-nine of this code, and the publication area for such  
4 publication shall be the county; and may publish the financial statement on a website maintained by  
5 the county.