

E N R O L L E D

COMMITTEE SUBSTITUTE

for

H. B. 2549

(BY DELEGATE(S) LANE, E. NELSON,
WALTERS, STANSBURY, B. WHITE, ROWE, MCCUSKEY,
GUTHRIE, BYRD AND PUSHKIN)

[Passed March 14, 2015;
in effect ninety days from passage.]

AN ACT to amend and reenact §7-5-16 of the Code of West Virginia, 1931, as amended, relating to changing the deadline of disclosure of county financial statements; and requiring publication as a Class I-0 legal advertisement of the county financial statements.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 5. FISCAL AFFAIRS.

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

1 (a) The county commission of every county, by October 15
2 of each fiscal year, shall prepare on a form to be prescribed by
3 the State Tax Commissioner, and cause to be published a
4 statement revealing: (1) The receipts and expenditures of the
5 county during the previous fiscal year arranged under descriptive
6 headings; (2) the name of each firm, corporation, and person
7 who received more than \$50 from any fund during the previous
8 fiscal year, together with the amount received and the purpose
9 for which paid; and (3) all debts of the county, the purpose for
10 which each debt was contracted, its due date, and to what date
11 the interest thereon has been paid: *Provided*, That all salaries,
12 receipts and expenditures to all county employees by office or
13 department may be published in the aggregate.

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

22 (c) If a county commission willfully fails or refuses to
23 perform the duties required in this section, every member of the
24 commission, concurring in the failure or refusal, is guilty of a
25 misdemeanor and, upon conviction thereof, shall be fined not
26 less than \$50 nor more than \$100; and the prosecuting attorney
27 of any county shall, when the failure or refusal shall come to the
28 prosecuting attorney's knowledge, immediately present the
29 evidence thereof to the grand jury if in session, and if not in

30 session, the prosecuting attorney shall institute proper criminal
31 proceedings before a magistrate against any offender, and cause
32 the failure or refusal to be investigated by the next succeeding
33 grand jury.

34 (d) Where in subsections (a) and (b), salaries, receipts and
35 expenditures are published in the aggregate, the county
36 commission shall, upon written request, provide to any resident
37 of the county an itemized accounting of the salaries, receipts and
38 expenditures.

39 (e) By October 15 of each fiscal year, each county
40 commission shall publish the financial statement as a Class I-0
41 legal advertisement in compliance with the provisions of article
42 three, chapter fifty-nine of this code, and the publication area for
43 such publication shall be the county.

That Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

Chairman, House Committee

Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

Clerk of the House of Delegates

Clerk of the Senate

Speaker of the House of Delegates

President of the Senate

The within _____ this the _____
day of _____, 2015.

Governor

