

COMMITTEE SUBSTITUTE

for

H. B. 2549

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

(Originating in the House Committee on the Judiciary)
[February 26, 2015]

A BILL 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; requiring publication as a Class I-0 legal advertisement of the county financial statements; and permitting counties to publish financial statements on their website.

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, ~~within ninety~~
2 ~~days after the first session held after the beginning~~ by October 15
3 of each fiscal year, shall prepare on a form to be prescribed by
4 the State Tax Commissioner, and cause to be published a
5 statement revealing: (1) The receipts and expenditures of the
6 county during the previous fiscal year arranged under descriptive
7 headings; (2) the name of each firm, corporation, and person
8 who received more than \$50 from any fund during the previous
9 fiscal year, together with the amount received and the purpose
10 for which paid; and (3) all debts of the county, the purpose for
11 which each debt was contracted, its due date, and to what date
12 the interest thereon has been paid; ~~The statement shall be~~
13 ~~published as a Class I-0 legal advertisement in compliance with~~
14 ~~the provisions of article three, chapter fifty-nine of this code, and~~

15 ~~the publication area for such publication shall be the county:~~
16 *Provided,* That all salaries, receipts and expenditures to all
17 county employees by office or department may be published in
18 the aggregate.

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

28 (c) If a county commission willfully fails or refuses to
29 perform the duties ~~hereinbefore named~~ required in this section,
30 every member of the commission, concurring in ~~such~~ the failure
31 or refusal, ~~shall be~~ is guilty of a misdemeanor and, upon
32 conviction thereof, shall be fined not less than \$50 nor more than
33 \$100; and the prosecuting attorney of any county shall, when the
34 failure or refusal shall come to ~~his~~ the prosecuting attorney's

35 knowledge, immediately present the evidence thereof to the
36 grand jury if in session, and if not in session, ~~he~~ the prosecuting
37 attorney shall institute proper criminal proceedings before a
38 magistrate against any offender, and cause the failure or refusal
39 to be investigated by the next succeeding grand jury.

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

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