

WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

ENROLLED

Committee Substitute

for

House Bill 4163

(BY DELEGATES HOWELL, ARVON, MOFFATT, WESTFALL,
MCCUSKEY, MILLER, CADLE, WALTERS, ZATEZALO, KELLY
AND ELLINGTON)

[Passed March 2, 2016; in effect ninety days from passage.]

1 AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto four new
2 sections, designated §8-13-24, §8-13-25, §8-13-26 and §8-13-27, all relating to providing
3 municipalities plenary power and authority to adopt an ordinance providing for the
4 publication of delinquent business and occupation taxes; providing notice requirements;
5 requiring policies and procedures regarding the preparation, publication and posting of a
6 delinquent business and occupation list; and allowing for a reasonable charge to be added
7 to the amount owed by a delinquent taxpayer to cover the costs of preparing, publishing
8 and posting a delinquent list.

Be it enacted by the Legislature of West Virginia:

1 That the Code of West Virginia, 1931, as amended, be amended by adding thereto four
2 new sections, designated §8-13-24, §8-13-25, §8-13-26 and §8-13-27, to read as follows:

ARTICLE 13. TAXATION AND FINANCE.

§8-13-24. Notice of delinquency.

1 Plenary power and authority is hereby conferred upon all municipalities to adopt an
2 ordinance providing for the publication of delinquent business and occupation taxes, subject to
3 the requirements and limitations set forth herein. The ordinance shall set forth the time, place and
4 manner in which the publication shall occur and shall identify the official or officials responsible
5 for conducting and overseeing the publication. Any such ordinance shall provide for notice of the
6 delinquency to the taxpayer at least thirty days prior to publication. Said notice may be by mail to
7 each delinquent taxpayer or may be by general notice of the forthcoming publication by publishing
8 a Class II-0 legal advertisement in compliance with the provisions of article three, chapter fifty-
9 nine of this code, and the publication area for such publication shall be the municipality. No
10 delinquency shall be published by the municipality unless the delinquency has lasted for at least
11 for at least four consecutive quarters.

§8-13-25. Delinquent list preparation.

1 (a) The official designated to conduct publication of delinquent business and occupation
2 taxes provided for by section twenty-four of this article shall prepare the delinquent list in a manner

3 set forth in the ordinance, so long as it is consistent with the requirements and limitations set forth
4 herein. The ordinance shall require the designated code official adopt policies and procedures
5 designed to verify each delinquency prior to publication.

6 (b) The delinquent list may include the name of the delinquent taxpayer and the year(s) in
7 which the delinquency arises.

8 (c) For each delinquent list published by the municipality, and prior to such publication, the
9 official designated in the ordinance to oversee or conduct the publication shall take an oath, to be
10 included in or attached to the delinquent list, certified by the city clerk or some other person duly
11 authorized to administer oaths, in form and effect as follows:

12 "I, _____ (municipal official title) of _____, do swear,
13 to the best of my knowledge and belief, that the foregoing list of delinquent business and
14 occupation taxes to be published on _____, is complete and accurate, and, as of the
15 date of this oath, that I have not received payment from any of the entities listed for the delinquent
16 amounts included in the list."

§8-13-26. Publication and posting of delinquent tax list; costs.

1 (a) A copy of a delinquent list may be posted at the front door of city hall or other municipal
2 buildings used to conduct municipal business, and may be published as a Class I-0 legal
3 advertisement in the newspaper or other media in compliance with the provisions of article three,
4 chapter fifty-nine of this code, on the municipality's website or in such other reasonable manner
5 as determined by the municipality to provide notice of the delinquency without incurring
6 unnecessary costs related to the publication.

7 (b) To cover the costs of preparing, publishing and posting a delinquent list, a reasonable
8 charge may be added to the amount owed by a taxpayer included in any such list, in addition to
9 the tax, interest and penalty already owed by the taxpayer.

§8-13-27. Notice of delinquent lists to city council and retention of list by city.

1 A copy of each published delinquent list shall be provided to the city council of the
2 municipality not later than the first regular meeting of the city council after the publication. A copy

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- 3 of the delinquent list shall be retained by the official designated in the ordinance for a period of
- 4 not less than three years.

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

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Chairman, House Committee

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Chairman, Senate Committee

Originating in the House.

In effect ninety days from passage.

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Clerk of the House of Delegates

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Clerk of the Senate

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Speaker of the House of Delegates

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President of the Senate

The within this the.....
day of, 2016.

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Governor