

WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Committee Substitute

for

House Bill 4163

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

[Introduced January 20, 2016;

referred to Committee on Political Subdivisions

then the Judiciary.]

1 A BILL 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 the authority and procedure for municipalities to give notice to, and publish the names of,
 4 entities delinquent in paying business and occupation taxes.

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.

PART VIII. NOTICE OF DELINQUENCY FOR BUSINESS & OCCUPATION TAXES.

§8-13-24. Notice of delinquency.

1 On or after April 1 of each year, the official designated to collect a municipality's business
 2 and occupation taxes may prepare and publish a notice stating in effect that the business and
 3 occupation taxes assessed for the previous year are delinquent, and that, unless paid by April 30
 4 will be included for publication in the forthcoming delinquent lists. Notice of the delinquent taxes,
 5 if published, shall be published as a Class II-0 legal advertisement in compliance with the
 6 provisions of article three, chapter fifty-nine of this code, and the publication area for such
 7 publication shall be the municipality: *Provided*, that no such delinquency shall be included in the
 8 delinquent list for publication if the delinquency has not lasted for at least four consecutive
 9 quarters.

§ 8-13-25. Delinquent lists.

1 The official designated to collect a municipality's business and occupation taxes, after
 2 ascertaining which of the business and occupation taxes are delinquent may, on or before the
 3 first day of May next succeeding the year for which the taxes were due, prepare delinquent lists,
 4 arranged alphabetically by name of the entity charged as of April 30.

5 The delinquent list shall include an oath, and shall be subscribed before, and certified by,
 6 some person duly authorized to administer oaths, in form or effect as follows:

7 I, _____, (municipal official title) of _____, do swear that the foregoing list is,
 8 to the best of my knowledge and belief, complete and accurate, and that I have received payment
 9 from none of the entities listed.

§8-13-26. Publication and posting of delinquent tax lists.

1 A copy of each of the delinquent lists may be posted at the front door of City Hall at least
 2 two weeks before the session of the city council at which they are to be presented for examination.
 3 At the same time a copy of each list may be published as a Class I-O legal advertisement in
 4 compliance with the provisions of article three, chapter fifty-nine of this code, and the publication
 5 area for such publication shall be the municipality. Only the name of the entity failing to file tax
 6 returns and make payment need be published. To cover the costs of preparing, publishing and
 7 posting the delinquent lists, a reasonable charge may be added to the taxes and interest already
 8 due.

§8-13-27. Correction of delinquent lists by city council.

1 The official designated to collect a municipality's business and occupation taxes, on or
 2 before July 15, must present the delinquent lists to the city council for examination, with any
 3 information received by the official from taxpayers regarding the validity of any delinquency. The
 4 city council, having become satisfied that the lists are correct, shall certify them, not later than
 5 August first. The original lists shall be preserved by the clerk in his or her office.

NOTE: The purpose of this bill is to provide municipalities with the authority and procedure by which they may publish the names of entities delinquent in filing and paying business and occupation taxes.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.