

WEST VIRGINIA LEGISLATURE

2017 REGULAR SESSION

Introduced

House Bill 2957

**FISCAL
NOTE**

BY DELEGATE WALTERS

[Introduced March 13, 2017; Referred
to the Committee on the Judiciary then Finance.]

1 A BILL to repeal §21-5-14, §21-5-14a and §21-5-15 of the Code of West Virginia, 1931, as
2 amended, relating to labor; employer’s bond for wages; and penalties for violations,
3 including civil and criminal penalties.

Be it enacted by the Legislature of West Virginia:

1 **ARTICLE 5. WAGE PAYMENT AND COLLECTIONS.**

2 **§1. Repeal of sections relating to employer’s bond for wages and benefits.**

3 §21-5-14, §21-5-14a and §21-5-15 of the Code of West Virginia, 1931, as amended, are
4 hereby repealed.

NOTE: The purpose of this bill is to amend the procedure by which a charitable gaming licensee may appeal the Tax Commissioner’s sanctions against the licensee for violations of the charitable gaming laws, by allowing the licensee to petition the Office of Tax Appeals for an administrative hearing rather than the Tax Commissioner.