

WEST VIRGINIA LEGISLATURE

2019 REGULAR SESSION

Introduced

House Bill 2765

BY DELEGATE RODIGHIERO, MILLER, TOMBLIN, HICKS AND

EVANS

[Introduced January 30, 2019; Referred
to the Committee on the Judiciary.]

1 A BILL to amend and reenact §11-9-2a of the Code of West Virginia, 1931, as amended, relating
2 to allowing firearms-qualified tax division investigators to carry firearms.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9. CRIMES AND PENALTIES.

§11-9-2a. Criminal investigation division established; funding of same.

1 (a) *Criminal investigation division.* -- A criminal investigation division consisting of no more
2 than twelve investigators, of which one investigator shall serve as division director, plus necessary
3 support staff, all of whom are exempt from the classified service, is hereby established in the state
4 Tax Division for the purpose of assuring compliance with laws and rules pertaining to the taxes,
5 fees or credits administered under article ten of this chapter, including, but not limited to, the
6 provisions of articles twenty, twenty-one and twenty-three, chapter forty-seven of this code, but
7 not including income taxes, imposed on individuals by article twenty-one of this chapter.

8 (b) *Special audits division.* -- A special audits division consisting of no more than eight tax
9 examiners, plus necessary support staff, all of whom are covered by the classified service, is
10 hereby established in the auditing section of the state Tax Division for purposes of assuring
11 compliance with laws and rules pertaining to taxes, fees or credits administered under article ten
12 of this chapter, including, but not limited to, the provisions of articles twenty, twenty-one and
13 twenty-three, chapter forty-seven of this code, but not including income taxes imposed on
14 individuals by article twenty-one of this chapter.

15 (c) The Legislature hereby finds that the enforcement of the laws and rules pertaining to
16 the taxes, fees or credits administered under article ten of this chapter, as are applicable to
17 persons whose residence or principal place of business is outside of the State of West Virginia,
18 requires greater efforts and investigation than required for resident persons subject thereto, and
19 does further find that there is a greater rate of noncompliance with said laws and rules by
20 nonresident persons. Therefore, the criminal investigation division and the special audits division
21 created in subsections (a) and (b) of this section are hereby directed to expend a significant

22 amount of their efforts to ensure compliance with the laws and rules pertaining to taxes, fees or
23 credits administered under article 10 of this chapter in accordance with the authority provided in
24 this section, by persons whose residence or principal place of business is located outside the
25 State of West Virginia.

26 (d) *Deposits of certain fees.* -- Charitable bingo fees imposed by article twenty, chapter
27 forty-seven of this code; charitable raffle fees imposed by article twenty-one of said chapter; and
28 charitable raffle boards and games fees imposed by article twenty-three of said chapter in an
29 amount not to exceed the amount appropriated by the Legislature in any fiscal year shall be
30 deposited in a special revenue account established in the Office of the Treasurer. The special
31 revenue account shall be used to support compliance expenditures relating to the establishment,
32 operation, maintenance and support of the criminal investigation division established in
33 subsection (a) of this section and the special audits division established in subsection (b) of this
34 section. The expenditures may include, but shall not be limited to, employee compensation,
35 equipment, office supplies and travel expenses. On the last day of each fiscal year,
36 unencumbered funds in the special revenue account in excess of \$150,000 shall be transferred
37 to the General Revenue Fund.

38 (e) *Investigators.* -- Investigators employed in the criminal investigation division shall have
39 a background in accounting or law enforcement or related fields pursuant to article twenty-nine,
40 chapter thirty of this code, or its equivalent. Any investigator designated by the Tax Commissioner
41 shall have all the lawful powers delegated to members of the division of public safety except the
42 power to carry firearms unless the investigator has successfully completed a firearms training and
43 certification program equivalent to that which is required of members of the state police and shall
44 have the authority to enforce the provisions of this article and the criminal provisions of any other
45 article of this code to which this article applies, in any county or municipality of this state. The Tax
46 Commissioner shall establish additional standards as he or she considers applicable or
47 necessary. Any employee shall, before entering upon the discharge of his or her duties, execute

48 a bond with security in the sum of \$3,500, payable to the State of West Virginia, conditioned for
49 the faithful performance of the employee's duties and the bond shall be approved as to form by
50 the Attorney General and shall be filed with the Secretary of State for preservation in that office.
51 The division of public safety, any county sheriff or deputy sheriff and any municipal police officer
52 upon request by the Tax Commissioner is hereby authorized to assist the Tax Commissioner in
53 enforcing the provisions of this article and any criminal penalty provision of any article of this code
54 to which this article applies.

55 (f) *Class A license plates.* -- Notwithstanding the provisions of article three, chapter
56 seventeen-a of this code, upon application by the Tax Commissioner and payment of fees, the
57 Commissioner of Motor Vehicles shall issue a maximum of twenty Class A license plates to be
58 used on state owned or leased vehicles assigned to investigators employed in the criminal
59 investigation division.

60 (g) *Reports.* -- On July 1, of each year, beginning in the year 1994, the Tax Commissioner
61 shall present a written report to the joint committee on government operations on the division's
62 compliance with the provisions of this section, including, but not limited to, activities of the
63 divisions created by this section and disbursement of funding.

NOTE: The purpose of this bill is to allow firearms-qualified tax division investigators to carry firearms.

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