

SB 373

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1994



ENROLLED

Com. Sub. for Com. Sub. for
SENATE BILL NO. 373

(By Senator Bailey)



PASSED March 12, 1994
In Effect from Passage

OFFICE OF WEST VIRGINIA
SECRETARY OF STATE

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FOR
Senate Bill No. 373

(SENATOR BAILEY, *original sponsor*)

[Passed March 12, 1994; in effect from passage.]

AN ACT to amend and reenact section two-a, article nine, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the criminal investigation and special audits division of the state tax division; number of investigators and examiners; exemption of investigators from classified service; including examiners in the classified service; increasing amount of moneys which may be placed in the appropriated special revenue account; disposition of fees; qualifications and powers of investigators; investigators to execute performance bonds; assistance of division of public safety or other law enforcement officers; issuance of license plates to investigators; and requiring a report by the tax commissioner.

Be it enacted by the Legislature of West Virginia:

That section two-a, article nine, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

ARTICLE 9. CRIMES AND PENALTIES.

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

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

14 (b) *Special audits division.* — A special audits
15 division consisting of no more than eight tax examin-
16 ers, plus necessary support staff, all of whom are
17 covered by the classified service, is hereby established
18 in the auditing section of the state tax division for
19 purposes of assuring compliance with laws and rules
20 pertaining to taxes, fees or credits administered under
21 article ten of this chapter, including, but not limited
22 to, the provisions of articles twenty, twenty-one and
23 twenty-three, chapter forty-seven of this code, but not
24 including income taxes imposed on individuals by
25 article twenty-one of this chapter.

26 (c) The Legislature hereby finds that the enforce-
27 ment of the laws and rules pertaining to the taxes, fees
28 or credits administered under article ten of this
29 chapter, as such are applicable to persons whose
30 residence or principal place of business is outside of
31 the state of West Virginia, requires greater efforts and
32 investigation than required for resident persons
33 subject thereto, and does further find that there is a
34 greater rate of noncompliance with said laws and rules
35 by such nonresident persons. Therefore, the criminal
36 investigation division and the special audits division
37 created in subsections (a) and (b) of this section are

38 hereby directed to expend a significant amount of
39 their efforts to insure compliance with the laws and
40 rules pertaining to taxes, fees or credits administered
41 under article ten of this chapter in accordance with
42 the authority provided in this section, by persons
43 whose residence or principal place of business is
44 located outside the state of West Virginia.

45 (d) *Deposits of certain fees.* — Charitable bingo fees
46 imposed by article twenty, chapter forty-seven of this
47 code; charitable raffle fees imposed by article twenty-
48 one of said chapter; and charitable raffle boards and
49 games fees imposed by article twenty-three of said
50 chapter in an amount not to exceed five hundred
51 thousand dollars in any fiscal year shall be deposited
52 in a special revenue account established in the office
53 of the treasurer to be appropriated by the Legislature.
54 The special revenue account shall be used to support
55 compliance expenditures relating to the establishment,
56 operation, maintenance and support of the criminal
57 investigation division established in subsection (a) of
58 this section and the special audits division established
59 in subsection (b) of this section. Such expenditures
60 may include, but shall not be limited to, employee
61 compensation, equipment, office supplies and travel
62 expenses. On the last day of each fiscal year, unen-
63 cumbered funds in the special revenue account in
64 excess of seventy-five thousand dollars shall be trans-
65 ferred to the general revenue fund.

66 (e) *Investigators.* — Investigators employed in the
67 criminal investigation division shall have a back-
68 ground in accounting or law enforcement or related
69 fields pursuant to article twenty-nine, chapter thirty
70 of this code, or its equivalent. Any investigator so
71 designated by the tax commissioner shall have all the
72 lawful powers delegated to members of the division of
73 public safety except the power to carry firearms and
74 shall have the authority to enforce the provisions of
75 this article and the criminal provisions of any other
76 article of this code to which this article applies, in any
77 county or municipality of this state. The tax commis-
78 sioner shall establish such additional standards as he

79 or she considers applicable or necessary. Any employ-
80 ee shall, before entering upon the discharge of his or
81 her duties, execute a bond with security in the sum of
82 three thousand five hundred dollars, payable to the
83 state of West Virginia, conditioned for the faithful
84 performance of the employee's duties and the bond
85 shall be approved as to form by the attorney general
86 and shall be filed with the secretary of state for
87 preservation in that office. The division of public
88 safety, any county sheriff or deputy sheriff and any
89 municipal police officer upon request by the tax
90 commissioner is hereby authorized to assist the tax
91 commissioner in enforcing the provisions of this article
92 and any criminal penalty provision of any article of
93 this code to which this article applies.

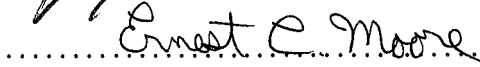
94 (f) *Class A license plates.* — Notwithstanding the
95 provisions of article three, chapter seventeen-a of this
96 code, upon application by the tax commissioner and
97 payment of fees, the commissioner of motor vehicles
98 shall issue a maximum of twenty Class A license
99 plates to be used on state owned or leased vehicles
100 assigned to investigators employed in the criminal
101 investigation division.

102 (g) *Reports.* — On the first day of July of each year,
103 beginning in the year one thousand nine hundred
104 ninety-four, the tax commissioner shall present a
105 written report to the joint committee on government
106 operations on the division's compliance with the
107 provisions of this section, including, but not limited to,
108 activities of the divisions created by this section and
109 disbursement of funding.

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



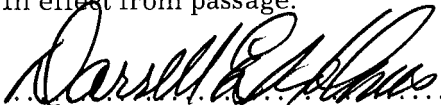
Chairman Senate Committee



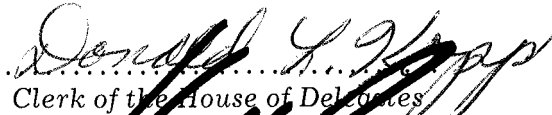
Chairman House Committee

Originated in the Senate.

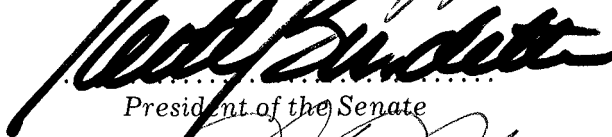
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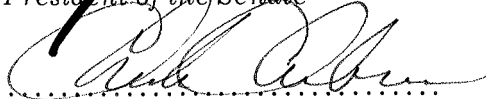
Clerk of the Senate



Clerk of the House of Delegates



President of the Senate



Speaker House of Delegates

The within is approved this the 18th day of March, 1994.



Governor

PRESENTED TO THE

GOVERNOR

Date 3/18/94

Time 4:21 pm