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OFFICE OF THE CLERK OF THE WEST VIRGINIA
SENATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1997



ENROLLED

SENATE BILL NO. 350

(By Senators *Tamplin, Mr. PRESIDENT, AND SUCKALEW,*
By REQUEST OF THE EXECUTIVE)



PASSED April 4, 1997

In Effect from Passage

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SENATE OF WEST VIRGINIA

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Senate Bill No. 350

(BY SENATORS TOMBLIN, MR. PRESIDENT, AND BUCKALEW,
BY REQUEST OF THE EXECUTIVE)

[Passed April 4, 1997; in effect from passage.]

AN ACT to amend and reenact section one, article one, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating generally to the state tax division; increasing salary of tax commissioner; eliminating requirement that commissioner's office be in capitol building; and specifying effective date.

Be it enacted by the Legislature of West Virginia:

That section one, article one, 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 1. SUPERVISION.

§11-1-1. Office of tax commissioner continued and designated the state tax division; appointment, term, oath, bond and compensation of commissioner; powers and duties generally; sections of division; assistant tax commissioner; assistant attorneys general to assist commissioner.

1 (a) The office of the tax commissioner shall be continued
2 in all respects as heretofore constituted in the state
3 government, but is hereby designated as the state tax
4 division of the department of tax and revenue.

5 (b) The tax commissioner shall be the chief executive
6 officer of the state tax division and shall be appointed by
7 the governor, by and with the advice and consent of the
8 Senate, to serve at the will and pleasure of the governor
9 for the term for which the governor was elected and until
10 a successor has been appointed and has qualified.

11 (c) The tax commissioner, before entering upon the
12 duties of office, shall take the oath or affirmation pre-
13 scribed by section 5, article IV of the constitution. The tax
14 commissioner shall give bond with good security, to be
15 approved by the governor, in the penalty of fifteen thou-
16 sand dollars. The salary of the tax commissioner shall be
17 sixty-five thousand dollars a year or the amount specified
18 in section two-a, article seven, chapter six of this code,
19 whichever amount is greater. The tax commissioner shall
20 be repaid his or her actual disbursements for traveling
21 expenses. The tax commissioner shall be provided with an
22 office in the capitol and with furniture, office equipment
23 and clerical assistance as shall be necessary.

24 (d) The tax commissioner shall have control and supervi-
25 sion of the state tax division and shall be responsible for
26 the work of each of its sections or other subunits. Each
27 section or bureau shall be headed by a director appointed
28 by the tax commissioner and who shall be responsible to
29 the tax commissioner for the work of his or her section or
30 bureau. The tax commissioner may create such sections or
31 bureaus and employ staff or employees as may be neces-
32 sary to administer the state tax laws for which the tax
33 commissioner or tax division is responsible, within the
34 amount of expenditures appropriated for operation of the
35 tax division by the Legislature. The tax commissioner
36 shall have authority to appoint an assistant tax commis-
37 sioner who shall be his or her principal assistant. The
38 powers and duties vested in the tax commissioner by this
39 chapter and any other provisions of law may be delegated
40 by the tax commissioner to the assistant or other employ-

41 ees, but the tax commissioner shall be responsible for all
42 official acts of such delegates.

43 (e) The tax commissioner, if he or she deems such action
44 necessary, may request the attorney general to appoint
45 assistant attorneys general who shall perform duties as
46 may be required by the tax commissioner. The attorney
47 general, in pursuance of such request, may select and
48 appoint assistant attorneys general, with the consent of
49 the tax commissioner, to serve during the will and plea-
50 sure of the attorney general, and the assistants shall be
51 paid out of any funds made available for that purpose by
52 the Legislature to the state tax division.

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

Randy Schommer
.....
Chairman Senate Committee

Nick Jantasia
.....
Chairman House Committee

Originated in the Senate.

In effect from passage

Darrell E. Nelson
.....
Clerk of the Senate

Bryony M. Snow
.....
Clerk of the House of Delegates

Earl Ray Tomblin
.....
President of the Senate

[Signature]
.....
Speaker House of Delegates

The within *is disapproved* this the *9th*
day of *April*, 1997.

.....
Governor

PRESENTED BY

GOVERNOR

Date

4/9/97

Time

9:56am