

SB 379

RECEIVED
97 MAY -2 PM 12:03
OFFICE OF THE CLERK
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1997



ENROLLED

SENATE BILL NO. 379

(By Senator BUCKALEW)



PASSED APRIL 12, 1997

In Effect NINETY DAYS FROM Passage

RECEIVED
97 JULY -2 PM 12:03
OFFICE OF THE CLERK
WEST VIRGINIA STATE

ENROLLED

Senate Bill No. 379

(BY SENATOR BUCKALEW)

[Passed April 12, 1997; in effect ninety days 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 funding of criminal investigation division in the amount appropriated by the Legislature out of bingo fees, charitable raffle fees and charitable raffle board fees.

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 investi-

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

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

24 (c) The Legislature hereby finds that the enforcement of
25 the laws and rules pertaining to the taxes, fees or credits
26 administered under article ten of this chapter, as such are
27 applicable to persons whose residence or principal place
28 of business is outside of the state of West Virginia, re-
29 quires greater efforts and investigation than required for
30 resident persons subject thereto, and does further find that
31 there is a greater rate of noncompliance with said laws
32 and rules by such nonresident persons. Therefore, the
33 criminal investigation division and the special audits
34 division created in subsections (a) and (b) of this section
35 are hereby directed to expend a significant amount of
36 their efforts to ensure compliance with the laws and rules
37 pertaining to taxes, fees or credits administered under
38 article ten of this chapter in accordance with the authority
39 provided in this section, by persons whose residence or
40 principal place of business is located outside the state of
41 West Virginia.

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

61 (e) *Investigators.* — Investigators employed in the
62 criminal investigation division shall have a background in
63 accounting or law enforcement or related fields pursuant
64 to article twenty-nine, chapter thirty of this code, or its
65 equivalent. Any investigator so designated by the tax
66 commissioner shall have all the lawful powers delegated
67 to members of the division of public safety except the
68 power to carry firearms and shall have the authority to
69 enforce the provisions of this article and the criminal
70 provisions of any other article of this code to which this
71 article applies, in any county or municipality of this state.
72 The tax commissioner shall establish such additional
73 standards as he or she considers applicable or necessary.
74 Any employee shall, before entering upon the discharge of
75 his or her duties, execute a bond with security in the sum
76 of three thousand five hundred dollars, payable to the
77 state of West Virginia, conditioned for the faithful perfor-
78 mance of the employee's duties and the bond shall be
79 approved as to form by the attorney general and shall be
80 filed with the secretary of state for preservation in that
81 office. The division of public safety, any county sheriff or
82 deputy sheriff and any municipal police officer upon

83 request by the tax commissioner is hereby authorized to
84 assist the tax commissioner in enforcing the provisions of
85 this article and any criminal penalty provision of any
86 article of this code to which this article applies.

87 (f) *Class A license plates.* — Notwithstanding the
88 provisions of article three, chapter seventeen-a of this
89 code, upon application by the tax commissioner and
90 payment of fees, the commissioner of motor vehicles shall
91 issue a maximum of twenty Class A license plates to be
92 used on state owned or leased vehicles assigned to investi-
93 gators employed in the criminal investigation division.

94 (g) *Reports.* — On the first day of July of each year,
95 beginning in the year one thousand nine hundred ninety-
96 four, the tax commissioner shall present a written report
97 to the joint committee on government operations on the
98 division's compliance with the provisions of this section,
99 including, but not limited to, activities of the divisions
100 created by this section and disbursement of funding.

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

Ray Sepanow
.....
Chairman Senate Committee

Nick Tentasia
.....
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

David E. Blum
.....
Clerk of the Senate

Suzanne M. Gray
.....
Clerk of the House of Delegates

Carl Ray Tomblin
.....
President of the Senate

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

The within *is appended* this the *21st*
day of *May*, 1997.

[Signature]
.....
Governor

PRESENTED TO THE

GOVERNOR

Date

4/22/97

Time

3:10pm