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OFFICE WEST VIRGINIA
SECRETARY OF STATE

WEST VIRGINIA LEGISLATURE
FIFTH EXTRAORDINARY Session

ENROLLED

SENATE BILL NO. 5006

(By Senators Tomblin, Mr. President, and
Sprouse, By Request of the Executive)

PASSED September 14, 2001

In Effect from Passage

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Senate Bill No. 5006

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

[Passed September 14, 2001; in effect from passage.]

AN ACT to amend and reenact section two-f, article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended; and to amend and reenact section three-e, article thirteen-a of said chapter, all relating to privilege taxes imposed on production of coal from waste and residue of prior mining activity and coal-based synthetic fuel; making technical corrections in act passed the thirteenth day of April, two thousand one, and providing for certain changes to be retroactive; imposing annual privilege tax on activity of manufacturing synthetic fuel from coal and expiring tax as of specified date; creating funds for deposit of taxes collected; dedicating portion of tax collected for deposit in mining and reclamation operations fund, the synthetic fuel-producing counties grant fund and the synthetic fuel-nonproducing counties fund, with any additional collections to be deposited in general revenue fund; creating synthetic fuel-producing counties grant program; providing method for distributing certain synthetic

fuel tax collections to counties in which synthetic fuel-manufacturing facilities are located and requiring county commissions to use distributions for economic development and infrastructure improvements; setting forth definitions; providing for distribution of certain synthetic fuel tax collections to counties other than counties in which synthetic fuel-manufacturing facilities are located and requiring these county commissions to use distributions for payment of regional jail and correctional authority and county jail expenses and then for any lawful purpose; providing for development office to administer synthetic fuel-producing counties grant program and specifying authority of director; providing methodology for distribution of moneys or encumbrance of funds out of synthetic fuel-producing counties grant fund; authorizing promulgation of emergency regulations by tax commissioner; authorizing promulgation of emergency rules and legislative, interpretive and procedural rules by director of development office; dedicating and providing for distribution of sixty thousand dollars per fiscal year to development office for administration of synthetic fuel-producing counties grant program; specifying requirements and criteria for reallocation and repooling of funds in synthetic fuel-producing counties grant fund; specifying treatment of encumbered funds in synthetic fuel-producing counties grant fund; clarifying imposition of privilege tax on activity of extracting and processing material from waste and residue of prior coal mining activity to produce coal for sale, profit or commercial use; exempting producers who are electrical cogeneration plants from the tax; providing that waste coal tax is in lieu of annual privilege tax imposed on severance of coal under section three of the severance and business privilege tax act, the additional tax on severance, extraction and production of coal imposed by section six of said act and the minimum severance tax imposed by section three of the minimum severance tax act; dedicating waste coal tax collections to waste coal-producing counties for use in economic development and infrastructure improvements; providing for distribution of net tax collected to waste coal-producing counties by state treasurer by separate check

based on production tonnage in county for the preceding year; and requiring office of chief inspector to annually determine that county commission expenditures of moneys distributed from synthetic fuel-producing counties grant fund, synthetic fuel-nonproducing counties fund and waste coal-producing counties fund are in compliance with requirements specified by Legislature in general law.

Be it enacted by the Legislature of West Virginia:

That section two-f, article thirteen, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted; and that section three-e, article thirteen-a of said chapter be amended and reenacted, all to read as follows:

ARTICLE 13. BUSINESS AND OCCUPATION TAX.

§11-13-2f. Manufacturing or producing synthetic fuel from coal; rate and measure of tax; definitions; dedication, deposit and distribution of tax; expenditure of distributions received by synthetic fuel-producing counties for economic development and infrastructure improvement pursuant to plan approved by West Virginia development office; priority for expenditure of distributions received by other county commissions; date for expiration of tax.

1 (a) *Rate and measure of tax.* – There is hereby imposed
 2 an annual tax, in accordance with section two of this
 3 article, upon every person engaging or continuing within
 4 this state in the business of manufacturing or producing
 5 synthetic fuel from coal for sale, profit or commercial use,
 6 either directly or through the activity of others, in whole
 7 or in part, and the amount of the tax shall be equal to fifty
 8 cents per ton of synthetic fuel manufactured or produced
 9 for sale, profit or commercial use during the taxable year.
 10 When a fraction of a ton is included in the measure of tax,
 11 the rate of tax as to that fraction of a ton shall be propor-
 12 tional. The measure of tax is the total number of tons of
 13 synthetic fuel product manufactured or produced in this

14 state during the taxable year for sale, profit or commercial
15 use regardless of the place of sale or the fact that deliveries
16 may be made to points outside this state. Liability for
17 payment of this tax shall accrue when the synthetic fuel
18 product is sold by the manufacturer or producer, deter-
19 mined by when the producer or manufacturer recognizes
20 gross receipts for federal income tax purposes. When there
21 is no sale of the synthetic fuel product, liability for tax
22 shall accrue when the synthetic fuel product is shipped
23 from the manufacturing facility for commercial use,
24 whether by the taxpayer or by a related party, except as
25 otherwise provided in legislative rules promulgated by the
26 tax commissioner as provided in article three, chapter
27 twenty-nine-a of this code.

28 (b) *Definitions.* – For purposes of this section:

29 (1) “Fiscal year” means the fiscal year of this state.

30 (2) “Fuel” means material that produces usable heat or
31 power upon combustion.

32 (3) “Fuel manufactured or produced from coal” means
33 liquid, gaseous or solid fuels produced from coal, includ-
34 ing, but not limited to, such fuels when used as feedstocks.

35 (4) “Office of chief inspector” means the state auditor as
36 ex officio chief inspector and supervisor of local govern-
37 ment offices in accordance with section eleven, article
38 nine, chapter six of this code.

39 (5) “Provisional share” means the portion of the syn-
40 thetic fuel-producing counties grant fund that is available
41 for possible distribution to each synthetic fuel-producing
42 county. The amount of each county’s provisional share is
43 derived by dividing the share computation base by the
44 number of synthetic fuel-producing counties in this state
45 during the fiscal year. The share computation base is the
46 sum of: (A) Net revenues deposited in the synthetic fuel-
47 producing counties grant fund for the fiscal year; and (B)
48 any amounts repooled for the fiscal year into the synthetic
49 fuel-producing counties grant fund under this section; less

50 (C) the amount dedicated and allotted to the director of
51 the development office under this section for administra-
52 tion of the synthetic fuel-producing counties grant pro-
53 gram. A county shall be counted as a synthetic fuel-
54 producing county only if a synthetic fuel-manufacturing
55 plant actively produced synthetic fuel in the county for at
56 least one hundred eighty days during the fiscal year.

57 (6) "Synthetic fuel manufactured or produced from
58 coal" or "synthetic fuel" means and includes, but is not
59 limited to, any fuel that is made or formed into a briquette,
60 fragment, sheet, flake or other solid form by combining a
61 binder or binding substance with coal dust, coal fines,
62 crushed coal, pulverized coal, stoker fines, waste coal, coal
63 or material derived from slurry ponds, coal or material
64 derived from gob piles or any combination of the afore-
65 mentioned materials without regard to whether any
66 federal tax credit is, or would have been, available for or
67 with relation to the production of such fuel. The term
68 "synthetic fuel manufactured or produced from coal" or
69 "synthetic fuel" also means, but is not limited to, fuel
70 manufactured or produced from coal for which credit is
71 allowable for federal income tax purposes under section
72 twenty-nine of the United States Internal Revenue Code,
73 as in effect on the first day of January, two thousand one,
74 or for which credit would have been allowable if the
75 synthetic fuel was produced from a facility, or expansion
76 of a facility, that meets the requirement of section twenty-
77 nine of the Internal Revenue Code or would have met the
78 requirements on the first day of January, two thousand
79 one, notwithstanding that such facility or expansion of a
80 facility may have been placed in service either prior to or
81 subsequent to the first day of January, two thousand one.
82 "Synthetic fuel" does not include coke or coke gas.

83 (7) "Synthetic fuel-producing county" means a county
84 of this state in which a synthetic fuel-manufacturing plant
85 is physically located that actively produces synthetic fuel
86 for at least one hundred eighty days during the fiscal year.
87 For purposes of determining whether a county is a syn-
88 thetic fuel-producing county, the location of the synthetic

89 fuel-manufacturing company headquarters, the state of
90 incorporation or organization of the company or the
91 location of any managerial office or facility or other office
92 or facility of the company, other than the synthetic fuel-
93 manufacturing plant, and the physical location where the
94 coal or other material used in synthetic fuel manufacturing
95 is extracted from the earth shall not be determinative of
96 the designation of a county as a synthetic fuel-producing
97 county.

98 (8) "Synthetic fuel-nonproducing county" means any
99 county of this state other than a synthetic fuel-producing
100 county.

101 (9) "Ton" means two thousand pounds.

102 (10) "Director of the development office" or "director"
103 means the director of the West Virginia development office
104 created and continued under article two, chapter five-b of
105 this code.

106 (c) *Credits not allowed against tax.* – When determining
107 the amount of tax due under this section, no credit shall be
108 allowed under section three-c or three-d of this article or
109 under any other article of this chapter or any other chapter
110 of this code unless it is expressly provided that the credit
111 applies to the business and occupation tax on the privilege
112 of manufacturing or producing synthetic fuel.

113 (d) *Emergency rule authorized.* – The tax commissioner
114 may, in the commissioner's discretion, promulgate an
115 emergency rule as provided in article three, chapter
116 twenty-nine-a of this code that clarifies, explains or
117 implements the provisions of this section.

118 (e) *Dedication and distribution of proceeds, creation of*
119 *funds.* –

120 (1) The first four million dollars of the net amount of tax
121 collected during each fiscal year for exercise of the privi-
122 lege taxed under this section shall be deposited into the
123 "Mining and Reclamation Operations Fund" created in the

124 state treasury by section thirty-two, article three, chapter
125 twenty-two of this code.

126 (2) There is hereby created a fund in the state treasury
127 entitled the “synthetic fuel-producing counties grant
128 fund” which shall be a revolving fund that shall carry over
129 each fiscal year. The net amount of tax collected for
130 exercise of the privilege taxed under this section in excess
131 of the first four million dollars during each fiscal year, not
132 to exceed two million sixty thousand dollars, shall be
133 deposited in the synthetic fuel-producing counties grant
134 fund. Moneys in the synthetic fuel-producing counties
135 grant fund in excess of moneys allocated to the director of
136 the development office shall be dedicated to and distrib-
137 uted among the synthetic fuel-producing counties under
138 the synthetic fuel-producing counties grant program as
139 provided in this section. The county commission of a
140 synthetic fuel-producing county shall use ninety percent
141 of the funds distributed to the county out of the synthetic
142 fuel-producing counties grant fund for infrastructure
143 improvement and ten percent of the funds distributed to
144 the county out of the synthetic fuel-producing counties
145 grant fund for economic development.

146 (3) There is hereby created in the state treasury a fund
147 entitled the “synthetic fuel-nonproducing counties fund”
148 which shall be a revolving fund that shall carry over each
149 fiscal year. The net amount of tax collected for exercise of
150 the privilege taxed under this section in excess of the first
151 six million sixty thousand dollars during each fiscal year,
152 not to exceed two million dollars, shall be deposited in the
153 synthetic fuel-nonproducing counties fund and equally
154 divided and distributed among the synthetic fuel-
155 nonproducing counties. The county commission of a
156 synthetic fuel-nonproducing county shall first use such
157 moneys for regional jail and correctional authority and
158 county jail expenses, and shall use any remainder for such
159 lawful public purposes as the county commission may
160 prescribe.

161 (4) The net amount of the tax collected in excess of eight
162 million sixty thousand dollars during each fiscal year shall
163 be dedicated to the general revenue fund.

164 (5) The office of chief inspector shall annually determine
165 that a county's expenditures of moneys distributed under
166 this section is in compliance with the requirements of this
167 section.

168 (6) For purposes of this subsection, "net amount of tax
169 collected" means the gross amount of tax collected under
170 this section less allowed refunds and credits.

171 (f) *Administration of the synthetic fuel-producing*
172 *counties grant program.* –

173 (1) The director of the development office is hereby
174 authorized and empowered to administer the distribution
175 of moneys in the synthetic fuel-producing counties grant
176 fund.

177 (A) On or before the plan submission due date prescribed
178 by the director of the development office, the county
179 commission of each synthetic fuel-producing county may
180 annually, or with such frequency as may be prescribed by
181 the director of the development office, submit a plan to the
182 director of the development office for use of the county's
183 provisional share of the synthetic fuel-producing counties
184 grant fund.

185 (B) A grant of moneys out of the synthetic fuel-produc-
186 ing counties grant fund shall only be distributed to a
187 synthetic fuel-producing county or encumbered for the use
188 of a synthetic fuel-producing county after approval by the
189 director of the development office of the plan for use of the
190 county's provisional share of the fund, submitted to the
191 director of the development office by the county commis-
192 sion. The director of the development office shall approve
193 the synthetic fuel-producing county's plan for use if the
194 plan for use reasonably conforms to the requirements of
195 this section and the rules promulgated with relation
196 thereto.

197 (C) If the county's plan is approved, the director of the
198 development office may authorize a grant of money out of
199 the synthetic fuel-producing counties grant fund to the
200 county to be used by the county as specified in the ap-
201 proved plan for use.

202 (D) The director of the development office may autho-
203 rize distribution of any amount encumbered for the use of
204 the county and carried over from a prior period in accor-
205 dance with applicable plans for use previously approved.

206 (E) The director of the development office may authorize
207 encumbrances for any synthetic fuel-producing county of
208 moneys in the synthetic fuel-producing counties grant
209 fund, up to the amount of the county's provisional share
210 for the fiscal year, for one or more qualified uses specified
211 in the county's plan for use if the county's approved plan
212 for use of the moneys sets forth a qualified use for the
213 county's provisional share over a period of several fiscal
214 years or a qualified use of the moneys calling for accumu-
215 lation and distribution to the county in one or more
216 subsequent fiscal years. Encumbered funds may carry
217 over to succeeding fiscal years and may be used to accu-
218 mulate reserves over a period of time for use by the county.

219 (F) In no case may an amount distributed to a synthetic
220 fuel-producing county exceed the amount of a county's
221 provisional share for the fiscal year plus the amount of
222 moneys encumbered in the fund for the use of the particu-
223 lar county and carried over from a prior period.

224 (2) The director of the development office may approve
225 distributions of a county's provisional share of the syn-
226 thetic fuel-producing counties grant fund for use as the
227 county's share for state or federal matching funds pro-
228 grams so long as, in the aggregate, ninety percent of the
229 funds distributed to the county out of the synthetic fuel-
230 producing counties grant fund are used for infrastructure
231 improvement and ten percent of the funds distributed to
232 the county out of the synthetic fuel-producing counties
233 grant fund are used for economic development: *Provided,*

234 That no county may use any amount distributed out of the
235 synthetic fuel-producing counties grant fund as money to
236 be matched under the funds matching program authorized
237 by subsection (b), section three, article two, chapter five-b
238 of this code.

239 (3) *Repooling.* –

240 (A) Any synthetic fuel-producing county that has failed
241 to have its plan, or amended and resubmitted plan or
242 plans, approved by the director of the development office
243 for a period of eighteen months immediately subsequent to
244 the initial plan submission date shall lose its entitlement
245 to the provisional share of revenues deposited in the fund
246 and attributable to the fiscal year to which that plan
247 relates and the provisional share that would have been
248 attributable to that county for that fiscal year shall be
249 pooled with all other receipts in the synthetic fuel-produc-
250 ing counties grant fund attributable to revenues for the
251 fiscal year during which the eighteen-month period ends
252 and shall then be reallocated equally to all synthetic fuel-
253 producing counties as part of the provisional share of each,
254 as if the repooled moneys were tax revenues deposited into
255 the fund during the fiscal year in which the eighteen-
256 month period ended. For purposes of this subsection, the
257 “initial plan submission date” means the earlier of: (i) The
258 required submission date, as prescribed by the director of
259 the development office, for the initial plan for use of the
260 county’s provisional share of the synthetic fuel-producing
261 counties grant fund for the fiscal year, with such exten-
262 sions of time to file as may be authorized under rules
263 promulgated by the director of the development office; or
264 (ii) the actual date of submission of the initial plan for the
265 fiscal year. For purposes of this subsection, the term
266 “initial plan” means the first plan for use that was submit-
267 ted, or that should have been submitted, by a county for
268 the fiscal year, before the submission of any amended,
269 revised or resubmitted plan by the county for that fiscal
270 year.

271 (B) Any synthetic fuel-producing county which fails to
272 timely submit a plan for use of its provisional share of the
273 synthetic fuel-producing counties grant fund, with such
274 extensions of time to file as may be authorized under rules
275 promulgated by the director of the development office,
276 shall lose its entitlement to its provisional share of reve-
277 nues deposited in the fund and attributable to that fiscal
278 year and the provisional share that would have been
279 attributable to that county for that year shall be pooled
280 with all other receipts in the synthetic fuel-producing
281 counties grant fund attributable to revenues for the fiscal
282 year and shall be reallocated equally among the remaining
283 synthetic fuel-producing counties other than the county or
284 counties that have failed to timely file the plan for use and
285 shall be made available for distribution to those remaining
286 counties, as part of their provisional share for the fiscal
287 year.

288 (C) Funds encumbered pursuant to approval of the
289 director of the development office under this subsection
290 shall not be subject to repooling: *Provided*, That if the
291 director of the development office determines that moneys
292 previously distributed to a county out of the synthetic
293 fuel-producing counties grant fund have not been used as
294 required under the approved plan for the county or
295 determines that previously distributed moneys derived
296 from encumbered funds have not been used for the quali-
297 fied purpose for which the encumbrance was originally
298 approved or if there appears to be a reasonable probability
299 that encumbered funds will not be used for that qualified
300 purpose, the director of the development office may revoke
301 the encumbrance of any funds of that synthetic fuel-
302 producing county remaining in the fund and repool the
303 funds so encumbered for reallocation to all synthetic fuel-
304 producing counties. The director of the development office
305 may, in the director's discretion, give the county an
306 opportunity to cure the nonqualified use of moneys
307 derived from the synthetic fuel-producing counties grant
308 fund or to submit an alternative plan for use of the encum-

309 bered funds which may be approved by the director if that
310 plan complies with the requirements of this section.

311 (g) *Promulgation of rules by the director of the develop-*
312 *ment office authorized.* – The director of the development
313 office, in his or her discretion, may promulgate an emer-
314 gency rule as provided in article three, chapter twenty-
315 nine-a of this code that clarifies, explains or implements
316 the synthetic fuel-producing counties grant program,
317 distribution of moneys out of or encumbrance of moneys
318 in the synthetic fuel-producing counties grant fund. The
319 director of the development office is hereby granted
320 continuing authority to promulgate in accordance with
321 article three, chapter twenty-nine-a of this code such
322 interpretive, legislative or procedural rules, or any combi-
323 nation thereof, for administration of the synthetic fuel-
324 producing counties grant program as the director of the
325 development office may find necessary and appropriate.
326 The director of the development office may prescribe
327 criteria for qualification under the infrastructure improve-
328 ment use requirement and the economic development
329 requirement of this section.

330 (h) There is hereby dedicated and allocated to the West
331 Virginia development office sixty thousand dollars annu-
332 ally for administration of the synthetic fuel-producing
333 counties grant program under this section. Sixty thousand
334 dollars shall be paid out of the synthetic fuel-producing
335 counties grant fund to the director of the development
336 office each fiscal year for administration of the synthetic
337 fuel-producing counties grant program.

338 (i) *Effective date.* –

339 (1) This section as enacted in the year two thousand took
340 effect upon enactment. The measure of tax shall include
341 all synthetic fuel sold or shipped after the first day of
342 January, two thousand one, regardless of when the syn-
343 thetic fuel was manufactured or produced in this state.

344 (2) Amendments to this section enacted during the fifth
345 extraordinary session of the Legislature in the year two
346 thousand one shall have retroactive effect to the first day
347 of January, two thousand one, and the measure of tax shall
348 include all synthetic fuel sold or shipped after the first day
349 of January, two thousand one, regardless of when the
350 synthetic fuel was manufactured or produced in this state.

351 (j) *Expiration date.* – The tax imposed in this section
352 shall expire and become void and of no effect for synthetic
353 fuels produced after the thirtieth day of June, two thou-
354 sand seven.

ARTICLE 13A. SEVERANCE TAXES.

**§11-13A-3e. Imposition of tax on privilege of extracting and
recovering material from refuse, gob piles or
other sources of waste coal to produce coal.**

1 (a) The Legislature hereby finds and declares the follow-
2 ing:

3 (1) That some mining operations in this state process
4 coal to create a saleable clean coal product.

5 (2) That the by-product, waste or residue created from
6 processing coal is commonly deposited in what are known
7 as refuse or gob piles.

8 (3) That, as a result of technological developments and
9 other factors, the material contained in some refuse or gob
10 piles located in this state can be recovered and further
11 processed to produce saleable clean coal.

12 (4) That, under the existing laws of this state, coal
13 produced from processing material contained in refuse,
14 gob piles, slurry ponds, pond fines or other sources of
15 waste coal would be subject to the annual privilege tax
16 imposed on the severance of coal pursuant to section three
17 of this article and the minimum severance tax imposed by
18 section three, article twelve-b of this chapter.

19 Based on the foregoing findings, the Legislature con-
20 cludes that an incentive to extracting and recovering

21 material contained in refuse, gob piles and other sources
22 of waste coal located in this state and subsequently
23 processing, washing and preparing this material to pro-
24 duce coal should be implemented to encourage the produc-
25 tion of this coal from refuse or gob piles located in this
26 state.

27 (b) *Imposition of tax.* – In lieu of: (i) The annual
28 privilege tax imposed on the severance of coal imposed by
29 section three of this article; (ii) the additional tax on
30 severance, extraction and production of coal imposed by
31 section six of this article; and (iii) the minimum severance
32 tax imposed by section three, article twelve-b of this
33 chapter for the privilege of engaging or continuing within
34 this state in the business of extracting and recovering
35 material from a refuse, gob pile or other sources of waste
36 coal and subsequently processing, washing and preparing
37 this extracted or recovered material to produce coal for
38 sale, profit or commercial use, there is hereby levied and
39 shall be collected from every person exercising that
40 privilege an annual privilege tax.

41 (c) *Rate and measure of tax.* – The tax imposed in
42 subsection (b) of this section shall be two and one-half
43 percent of the gross value of the coal so produced, as
44 shown by the gross proceeds derived from the sale thereof
45 by the producer, except as otherwise provided in this
46 article.

47 (d) *Tax in addition to other taxes.* – The tax imposed by
48 this section applies to all persons extracting and recover-
49 ing material from refuse, gob piles or other sources of
50 waste coal located in this state and subsequently process-
51 ing, washing and preparing this extracted and recovered
52 material to produce coal for sale, profit or commercial use
53 and shall be in addition to all other taxes imposed by law:
54 *Provided,* That the tax imposed by this section is in lieu of
55 the tax imposed by sections three and six of this article
56 and section three, article twelve-b of this chapter.

57 (e) *Exemption.* – The tax imposed in subsection (b) of
58 this section shall not apply to any electrical power
59 cogeneration plant burning material from its wholly
60 owned refuse or gob pile.

61 (f) *Dedication of taxes collected, creation of fund.* –

62 (1) There is hereby created in the state treasury a fund
63 entitled the “waste coal-producing counties fund” which
64 shall be a revolving fund that shall carry over each fiscal
65 year. The taxes collected under the provisions of this
66 section shall be deposited in the waste coal-producing
67 counties fund and are hereby dedicated to the county
68 commissions of the counties in which the refuse, gob piles
69 or other sources of waste coal are located, from which
70 taxable waste coal production has occurred during the
71 year, for use in economic development and infrastructure
72 improvements: *Provided*, That the county shall use ninety
73 percent of the funds for infrastructure improvement and
74 ten percent of the funds for economic development.

75 (2) Moneys in the waste coal-producing counties fund
76 shall be distributed by the state treasurer annually to the
77 counties in which the refuse, gob piles or other sources of
78 waste coal are located, from which taxable waste coal
79 production has occurred during the year, in an amount
80 prorated to the number of tons of taxable waste coal
81 produced in each such county during the preceding year.
82 The distribution shall be paid separate from any other
83 payment of moneys to the county by the treasurer. For
84 purposes of this subdivision, the term “ton” means two
85 thousand pounds.

86 (3) The office of chief inspector shall annually determine
87 that counties’ expenditures of moneys distributed under
88 this section is in compliance with the requirements of this
89 section.

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

[Handwritten Signature]
.....
Chairman Senate Committee

[Handwritten Signature]
.....
Chairman House Committee

Originated in the Senate.

In effect from passage.

[Handwritten Signature]
.....
Clerk of the Senate

[Handwritten Signature]
.....
Clerk of the House of Delegates

[Handwritten Signature]
.....
President of the Senate

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

The within *is approved* this the *28th*
Day of *September*, 2001.

[Handwritten Signature]
.....
Governor

PRESENTED TO THE

GOVERNOR

Date

9/24/01

Time

4:12p