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H. B. 2549

(By Delegates Lane, E. Nelson, Walters, Stansbury, B. White, Rowe,
McCuskey, Guthrie, Byrd and Pushkin)

[Introduced February 2, 2015; referred to the
Committee on Political Subdivisions then the Judiciary.]

A BILL to amend and reenact §7-5-16 of the Code of West Virginia, 1931, as amended, relating to
the preparation and publication of county financial statements.

Be it enacted by the Legislature of West Virginia:

That §7-5-16 of the Code of West Virginia, 1931, as amended, be amended and reenacted
to read as follows:

ARTICLE 5. FISCAL AFFAIRS.

§7-5-16. Preparation, publication and disposition of financial statements.

(a) The county commission of every county, ~~within ninety days after the first session held~~
~~after the beginning~~ by October 15 of each fiscal year, shall prepare on a form to be prescribed by the
State Tax Commissioner, and cause to be published a statement revealing: (1) The receipts and
expenditures of the county during the previous fiscal year arranged under descriptive headings; (2)
the name of each firm, corporation, and person who received more than \$50 from any fund during
the previous fiscal year, together with the amount received and the purpose for which paid; and (3)
all debts of the county, the purpose for which each debt was contracted, its due date, and to what date

1 the interest thereon has been paid. The statement shall be published as a Class I-0 legal
2 advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and
3 the publication area for such publication ~~shall be~~ is the county: *Provided*, That all salaries, receipts
4 and expenditures to all county employees by office or department may be published in the aggregate.

5 (b) The county commission shall transmit to any resident of the county requesting the ~~same~~
6 it a copy of the published statement for the fiscal year designated, supplemented by a list of the
7 names of each firm, corporation and person who received less than \$50 from any fund during ~~such~~
8 the fiscal year showing the amount paid to each, the purpose for which paid and an itemization of
9 the salaries, receipts and expenditures to all county employees by office or department otherwise
10 published in the aggregate.

11 (c) If a county commission willfully fails or refuses to perform the duties ~~hereinbefore named~~
12 required in this section, every member of the commission, concurring in ~~such~~ the failure or refusal,
13 ~~shall be~~ is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$50 nor
14 more than \$100; and the prosecuting attorney of any county shall, when the failure or refusal shall
15 come to ~~his~~ the prosecuting attorney's knowledge, immediately present the evidence thereof to the
16 grand jury if in session, and if not in session, ~~he~~ the prosecuting attorney shall institute proper
17 criminal proceedings before a magistrate against any offender, and cause the failure or refusal to be
18 investigated by the next succeeding grand jury.

19 (d) Where in subsections (a) and (b), salaries, receipts and expenditures are published in the
20 aggregate, the county commission shall, upon written request, provide to any resident of the county
21 an itemized accounting of ~~such~~ the salaries, receipts and expenditures.

NOTE: The purpose of this bill is to require the preparation and publication of county financial statements by October 15, instead of "within ninety days after the first session held after the beginning of each fiscal year."

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