

WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Introduced

House Bill 4484

BY DELEGATES IHLE, STORCH, BUTLER, GEARHEART,
MCGEEHAN, SOBONYA, HOUSEHOLDER, OVERINGTON,
MCCUSKEY, CADLE AND SUMMERS

[Introduced February 10, 2016; Referred
to the Committee on Political Subdivisions then the
Judiciary.]

1 A BILL to amend and reenact §7-5-16 of the Code of West Virginia, 1931, as amended, relating
 2 to enacting the County Financial Transparency Act; requiring county financial statements
 3 to include all county expenditures; and allowing the county's financial statement to be
 4 posted on the county's website in lieu of publishing it as a Class I legal advertisement.

Be it enacted by the Legislature of West Virginia:

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

ARTICLE 5. FISCAL AFFAIRS.

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

1 (a) This section may be known and cited as the "County Financial Transparency Act."

2 ~~(a)~~ (b) The county commission of every county, by October 15 of each fiscal year, shall
 3 prepare on a form to be prescribed by the State Tax Commissioner, and cause to be published a
 4 statement revealing: (1) The receipts and expenditures of the county during the previous fiscal
 5 year arranged under descriptive headings; (2) the name of each firm, corporation, and person
 6 who received ~~more than \$50 from~~ any amount from any fund during the previous fiscal year,
 7 together with the amount received and the purpose for which paid; and (3) all debts of the county,
 8 the purpose for which each debt was contracted, its due date, and to what date the interest
 9 thereon has been paid: *Provided*, That all salaries, receipts and expenditures to all county
 10 employees by office or department may be published in the aggregate.

11 ~~(b)~~ (c) The county commission shall transmit to any resident of the county requesting a
 12 copy of the published statement for the fiscal year designated, supplemented by a list of the
 13 names of each firm, corporation and person who received ~~less than \$50 from~~ any amount from
 14 any fund during the fiscal year showing the amount paid to each, the purpose for which paid and
 15 an itemization of the salaries, receipts and expenditures to all county employees by office or
 16 department otherwise published in the aggregate.

17 ~~(c)~~ (d) If a county commission willfully fails or refuses to perform the duties required in this

18 section, every member of the commission, concurring in the failure or refusal, is guilty of a
19 misdemeanor and, upon conviction thereof, shall be fined not less than \$50 nor more than \$400
20 \$250; and the prosecuting attorney of any county shall, when the failure or refusal shall come to
21 the prosecuting attorney's knowledge, immediately present the evidence thereof to the grand jury
22 if in session, and if not in session, the prosecuting attorney shall institute proper criminal
23 proceedings before a magistrate against any offender, and cause the failure or refusal to be
24 investigated by the next succeeding grand jury.

25 ~~(d)~~ (e) Where in subsections ~~(a) and (b)~~ and (c), salaries, receipts and expenditures are
26 published in the aggregate, the county commission shall, upon written request, provide to any
27 resident of the county an itemized accounting of the salaries, receipts and expenditures.

28 ~~(e)~~ (f) By October 15 of each fiscal year, each county commission shall publish the
29 financial statement as a Class I-0 legal advertisement in compliance with the provisions of article
30 three, chapter fifty-nine of this code, and the publication area for such publication ~~shall be~~ is the
31 county.

32 (g) In lieu of publishing the statement as required by subsections (b) and (f) of this section,
33 the county commission may, within ninety days of the beginning of the fiscal year, publish a notice
34 that the requisite financial statements are available to the public, free of charge, at the county's
35 primary office and on a website maintained by the county. Each notice shall contain the office
36 address and the website address where financial statements are available. The statement shall
37 be published as a Class I legal advertisement in compliance with the provisions of article three,
38 chapter fifty-nine of this code and the publication area for the publication is the county.

NOTE: The purpose of this bill is to enact the County Financial Transparency Act. It requires county financial statements to include all county expenditures and allows the county's financial statement to be posted on the county's website in lieu of publishing it as a Class I legal advertisement.

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