

March 27, 2019

VIA HAND DELIVERY

The Honorable Mac Warner
Secretary of State
Building 1, Suite 157-K
State Capitol
Charleston, WV 25305

Re: Enrolled Committee Substitute for House Bill 2579

Dear Secretary Warner:

Pursuant to the provisions of Section Fourteen, Article VII of the Constitution of West Virginia, I hereby disapprove and return Enrolled Committee Substitute for House Bill 2579, which undoes historic tax policy in this State at the expense of the State of West Virginia.

Enrolled Committee Substitute for House Bill 2579 destroys the trust fund nature of collected consumers sales and service taxes, withheld employer withholding taxes and collected motor fuel excise taxes held in trust for the State by a business that is in bankruptcy, foreclosure or receivership; and eliminates the personal liability of a fiduciary for failing to remit collected trust fund taxes. The bill allows these public monies to be used for purely private purposes in violation of Article X, § 6 of the Constitution of West Virginia.

For these reasons I must disapprove and return Enrolled Committee Substitute for House Bill 2579.

Sincerely,

Jim Justice
Governor

cc: The Honorable Mitch Carmichael
President of the Senate
The Honorable Roger Hanshaw
Speaker of the House of Delegates