

# WEST VIRGINIA LEGISLATURE

## 2023 REGULAR SESSION

Introduced

### House Bill 3091

FISCAL  
NOTE

By Delegate Foster

[Introduced January 26, 2023; Referred to the  
Committee on Government Organization]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section,  
 2 designated §6-9B-5, relating to requiring counties to provide certain information to the  
 3 State Auditor for inclusion in the financial transparency website.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 9B. OPEN GOVERNMENTAL FINANCES.**

**§6-9B-5. Counties to provide financial information to transparency website.**

1 (a) Beginning July 1, 2023, each county shall provide certain financial information to the  
 2 State Auditor for inclusion in the financial transparency website.

3 (b) Counties are required to provide to the State Auditor:

4 (1) The name and the address, principal location or residence of the recipients of a given  
 5 funding action or expenditure: *Provided*, That all federal and state laws and regulations and rules  
 6 regarding the confidentiality of information and privacy apply;

7 (2) The amount of funds expended in a given funding action or expenditure;

8 (3) The funding source a given funding action or expenditure;

9 (4) The budget program or activity related to a given funding action or expenditure; and

10 (5) Additional information as to the funding action or expenditure the Auditor deems  
 11 valuable for the public.

12 (c) The Auditor shall make publicly known those counties that have failed to comply with  
 13 the requirements of this article.

NOTE: The purpose of this bill is to require counties to provide information to the State Auditor for inclusion in the financial transparency website.

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