

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 5641

**FISCAL
NOTE**

By Delegate Green

[Introduced February 17, 2026; referred to the
Committee on Government Organization]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new section,
 2 designated §6-9B-5, relating to mandatory public financial transparency for governmental
 3 entities; requiring participation in the West Virginia Checkbook system or a substantially
 4 similar public transparency platform; establishing reporting timeliness standards; creating
 5 public-access requirements, creating civil penalties and enforcement authority; and setting
 6 a compliance date tied to the entity’s 2027 fiscal or business year.

Be it enacted by the Legislature of West Virginia:

ARTICLE 9B. OPEN GOVERNMENTAL FINANCES.

§6-9B-5. Mandatory public financial transparency for governmental entities.

1 (a) Applicability. –This section applies to all state, county, and municipal governing bodies
 2 and to any board, commission, authority, or other entity for which a state, county, or municipal
 3 government appoints, confirms, or may remove a majority of the governing board.

4 This section does not apply to entities already excluded from participation in the West
 5 Virginia Checkbook system by statute or to entities legally permitted to operate outside the state’s
 6 central accounting system. No additional exclusions are created by this section.

7 (b) Mandatory participation. – Each entity subject to this section shall participate in:

8 (1) The West Virginia Checkbook transparency system; or

9 (2) A substantially similar publicly accessible financial transparency platform approved by
 10 the State Auditor.

11 Participation is mandatory and not optional.

12 (c) Compliance date. – Each entity subject to this section shall begin participation no later
 13 than the start of its first full fiscal or business year beginning in calendar year 2027, whether that
 14 year begins on January 1, July 1, or another date established by law.

15 (d) Timeliness of reporting. – An entity subject to this section shall ensure that financial
 16 data made publicly available through the transparency platform is no more than two months
 17 behind actual financial activity at all times.

18 For purposes of this subsection, "two months" is measured from the end of the month in
19 which a transaction occurred to the date the data is publicly available.

20 (e) *Public access and notice.* – Upon commencing participation, and for so long as
21 participation is required, each entity shall:

22 (1) Prominently post on its official website a direct link and instructions indicating where the
23 public may access the entity's financial transparency records; and

24 (2) At least once each calendar year, post on all active official social-media accounts a
25 direct link to the transparency platform used by the entity.

26 (f) *Enforcement and civil penalties.* –

27 (1) Quarterly non-participation penalty: An entity that fails to participate in a required
28 transparency platform after the applicable compliance date shall be subject to a civil fine of \$500
29 for each calendar quarter during which the entity remains out of compliance, measured according
30 to the entity's fiscal or business year.

31 (2) Escalating monthly timeliness penalty: An entity whose publicly available financial data
32 is more than two months behind actual financial activity shall be subject to a monthly civil fine
33 calculated as follows:

34 (A) No civil fine shall apply during the first two months after the end of the month in which a
35 transaction occurred;

36 (B) Beginning with the third month, and for each subsequent full month the entity remains
37 beyond the two-month threshold, the entity shall be assessed a monthly civil fine equal to \$50
38 multiplied by the total number of months the entity is late;

39 (C) The monthly civil fine shall increase by \$50 for each additional month the entity remains
40 out of compliance; and

41 (D) Monthly civil fines assessed under this subdivision shall accumulate and shall cease
42 only when the entity's publicly available financial data is brought within the two-month timeliness
43 requirement set forth in subsection (d) of this section.

44 (g) Administration and collection. – The State Auditor’s Office shall have authority to
45 determine compliance with this section, assess civil fines, collect fines, and issue guidance or
46 rules necessary to implement this section, including standards for approving substantially similar
47 transparency platforms.

NOTE: The purpose of this bill is to create mandatory public financial transparency for governmental entities.

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