

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

Senate Bill 1079

**FISCAL
NOTE**

By Senator Barnhart

[Introduced February 23, 2026; referred
to the Committee on Finance]

1 A BILL to amend and reenact §12-2-1 and §12-3-10a of the Code of West Virginia, 1931, as
 2 amended, relating to payment methods due to the state; and requiring the Public
 3 Employees Insurance Agency to accept premium payments from political subdivisions by
 4 credit card or state purchasing card.

Be it enacted by the Legislature of West Virginia:

ARTICLE 2. PAYMENT AND DEPOSIT OF TAXES AND OTHER AMOUNTS DUE THE STATE OR ANY POLITICAL SUBDIVISION.

§12-2-1. How and to whom taxes and other amounts due the state or any political subdivision, official, department, board, commission or other collecting agency thereof may be paid.

1 (a) All persons, firms and corporations shall promptly pay all taxes and other amounts due
 2 from them to the state, or to any political subdivision, official, department, board, commission or
 3 other collecting agency thereof authorized by law to collect the taxes and other amounts due by
 4 any authorized commercially acceptable means, in money, United States currency or by check,
 5 bank draft, certified check, cashier's check, post office money order, express money order or
 6 electronic funds transfer payable and delivered to the official, department, board, commission or
 7 collecting agency thereof authorized by law to collect the taxes and other amounts due and having
 8 the account upon which the taxes or amounts due are chargeable against the payer of the taxes or
 9 amounts due. The duly elected or appointed officers of the state and of its political subdivisions,
 10 departments, boards, commissions and collecting agencies having the account on which the taxes
 11 or other amounts due are chargeable against the payer of the taxes or other amounts due and
 12 authorized by law to collect the taxes or other amounts due, and their respective agents, deputies,
 13 assistants and employees shall in no case be the agent of the payer in and about the collection of
 14 the taxes or other amounts, but shall at all times and under all circumstances be the agent of the
 15 state, its political subdivision, official, department, board, commission or collecting agency having

16 the account on which the taxes or amounts are chargeable against the payer of the taxes or other
17 amounts due and authorized by law to collect the same.

18 (b) The Public Employees Insurance Agency shall accept premium payments from political
19 subdivisions by any authorized commercially acceptable means, in money, United States currency
20 or by check, bank draft, certified check, cashier's check, post office money order, express money
21 order, credit card, or electronic funds transfer.

ARTICLE 3. APPROPRIATIONS, EXPENDITURES AND DEDUCTIONS.

§12-3-10a. Purchasing Card Program.

1 Notwithstanding the provisions of section ten of this article, payment of claims may be
2 made through the use of the state Purchasing Card Program authorized by the provisions of this
3 section. The Auditor, in cooperation with the Secretary of the Department of Administration, may
4 establish a state Purchasing Card Program for the purpose of authorizing all spending units of
5 state government to use a purchasing card as an alternative payment method. The Purchasing
6 Card Program shall be conducted so that procedures and controls for the procurement and
7 payment of goods and services are made more efficient. The program shall permit spending units
8 to use a purchasing card to pay for goods and services, including premium payments to the Public
9 Employees Insurance Agency. Notwithstanding any other provision of this code to the contrary, a
10 purchasing card may be used to make any payment authorized by the Auditor, including regular
11 routine payments and travel and emergency payments, and such payments shall be set at an
12 amount to be determined by the Auditor. Purchasing cards may not be utilized for the purpose of
13 obtaining cash advances, whether the advances are made in cash or by other negotiable
14 instrument: *Provided*, That purchasing cards may be used for cash advances for travel purchases
15 upon approval of the Auditor. Purchases of goods and services must be received either in advance
16 of or simultaneously with the use of a state purchasing card for payment for those goods or
17 services. The Auditor, by legislative rule, may eliminate the requirement for vendor invoices and
18 provide a procedure for consolidating multiple vendor payments into one monthly payment to a

19 charge card vendor. Selection of a charge card vendor to provide state purchase cards shall be
20 accomplished by competitive bid. The Purchasing Division of the Department of Administration
21 shall contract with the successful bidder for provision of state purchasing cards. Purchasing cards
22 issued under the program shall be used for official state purchases only. The Auditor shall propose
23 rules for promulgation in accordance with the provisions of article three, chapter twenty-nine-a of
24 this code to govern the implementation of the purchase card program.

NOTE: The purpose of this bill is to allow political subdivisions pay premium payments to PEIA by credit card or state purchasing card.

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