

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 167**

By Senator Smith (Mr. President)

[Introduced January 14, 2026; referred  
to the Committee on Government Organization]

1 A BILL to amend and reenact §11-8-9 of the Code of West Virginia, 1931, as amended, relating to  
2 meetings of local levying bodies; and clarifying when municipalities may conduct late  
3 meetings and file late reports.

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

## **ARTICLE 8. LEVIES.**

### **§11-8-9. Meetings of local levying bodies.**

1 (a) Each local levying body shall hold a meeting or meetings between the seventh and  
2 twenty-eighth days of March for the transaction of business generally and particularly for the  
3 business herein required.

4 (b) When a levy is placed on the ballot for consideration during a primary election, each  
5 local levying body may extend its time to meet as a levying body until the first day of June of that  
6 year.

7 (c) The State Auditor shall propose rules for legislative approval in accordance with §29A-  
8 3-1 *et seq.* of this code to implement the purposes of this subsection. The proposed rules shall  
9 include a procedure for a local levying body to apply for permission to extend the time to meet as a  
10 levying body, requiring the local levying body to cite the reason a timely meeting was not held and  
11 that the meeting, if approved by the State Auditor, be held in compliance with §6-9A-1 *et seq.* of  
12 this code relating to open governmental proceedings at a time set by the State Auditor.

13 (1) The State Auditor shall require all levying bodies to file a report of their meetings as  
14 required in this article with the State Auditor on or before the first day of April.

15 (2) The State Auditor shall notify any levying body, which has not filed a report of their  
16 meetings to the State Auditor by the first day of April, that the levying body must meet and file a  
17 report of that meeting no later than the fifteenth day of April.

18 (3) For any meeting after the fifteenth day of April, the State Auditor, may allow a late  
19 meeting and late report ~~on or before the first day of May~~, if the State Auditor finds good cause to so  
20 allow a meeting and report to be filed after the fifteenth day of April ~~and not later than the first day~~

21 ~~of May.~~

NOTE: The purpose of this bill is to, upon application to the Auditor and for "good cause," allow municipalities to conduct late meetings and file late reports

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