

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

### **Senate Bill 929**

By Senators Taylor, Bartlett, Chapman, Helton, M.

Maynard, Queen, and Rose

[Introduced February 12, 2026; referred  
to the Committee on Education]

1 A BILL to amend and reenact §18-9-3a of the Code of West Virginia, 1931, as amended, relating to  
 2 the Taxpayer Transparency in Education Act; requiring the State Auditor to issue a notice  
 3 of noncompliance to county boards that do not timely report; prohibiting a county board in  
 4 noncompliance with reporting from receiving state discretionary funds; providing a short  
 5 title; and setting an effective date.

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

**ARTICLE 9. SCHOOL FINANCES.**

**§18-9-3a. Preparation, publication, and disposition of financial statements by county boards of education.**

1 (a) The county board of every county, within 120 days after the beginning of each fiscal  
 2 year, shall prepare on a form to be prescribed by the State Auditor and the state superintendent of  
 3 free schools, and cause to be published, a statement providing the following information:

4 (1) The receipts and expenditures of the board during the previous fiscal year arranged  
 5 under descriptive headings;

6 (2) The name of each firm, corporation, and person who received more than \$250 in the  
 7 aggregate from all funds during the previous fiscal year, together with the aggregate amount  
 8 received from all funds and the purpose for which paid; and

9 (3) All debts of the board, the purpose for which each debt was contracted, its due date,  
 10 and to what date the interest thereon has been paid.

11 (b) The financial statement shall be published either:

12 (1) As a Class I-0 legal advertisement in compliance with the provisions of §59-3-1 *et seq.*  
 13 of this code, and the publication area for such publication shall be the county; or

14 (2) On the county board’s website: *Provided*, That the county board shall, prior to  
 15 publishing a financial statement on the county board’s website for the first time after the effective  
 16 date of the changes made by the amendments to this section enacted during the regular session  
 17 of the Legislature, 2021, hold a public hearing at which interested persons may express their views

18 on whether the county board should publish the statement as a Class I-0 legal advertisement or on  
19 the county board's website: *Provided, however,* That upon publishing a financial statement on the  
20 county board's website for the first time after the effective date of the changes made by the  
21 amendments to this section enacted during the 2021 regular session of the Legislature, public  
22 notice of the availability of such website posting shall be published once a week in a qualified  
23 newspaper of general circulation for two successive weeks.

24 (c) The financial statement, if published as a Class I-0 legal advertisement, shall not  
25 include the name of any person who has entered into a contract with the county board pursuant to  
26 the provisions of §18A-2-2, §18A-2-3, §18A-2-4, and §18A-2-5 of this code.

27 (d) The financial statement, if published on the county board's website, shall remain posted  
28 on the county board's website at least until publication of the next annual statement, and shall, in  
29 addition to the information required in subsection (a) of this section, include:

30 (1) The name of every person who has entered into a contract with the county board  
31 pursuant to the provisions of §18A-2-2, §18A-2-3, §18A-2-4, and §18A-2-5 of this code, and  
32 amounts paid to each;

33 (2) Budget estimates; and

34 (3) A list of the names of each firm, corporation, and person who received less than \$250  
35 from any fund during such fiscal year showing the amount paid to each and the purpose for which  
36 paid.

37 (e) The county board shall pay the cost of publishing the financial statement, if published  
38 as a Class I-0 legal advertisement, from the maintenance fund of the board.

39 (f) As soon as is practicable following the close of the fiscal year, but no later than 90 days  
40 after the end of the fiscal year, a copy of the published statement herein required shall be filed by  
41 the county board with the State Auditor and with the state superintendent of free schools. The  
42 State Auditor shall issue a notice of noncompliance to any county board that fails to provide a copy  
43 of its published statement within 90 days after the end of the fiscal year. A county board that is

44 noncompliant for more than 60 days may not receive any discretionary state funding until  
45 compliance is achieved.

46 (g) The county board shall transmit to any resident of the county requesting the same a  
47 copy of the published statement for the fiscal year designated, supplemented by a list of the  
48 names of all school personnel employed by the board during such fiscal year showing the amount  
49 paid to each, and a list of the names of each firm, corporation, and person who received less than  
50 \$250 from any fund during such fiscal year showing the amount paid to each and the purpose for  
51 which paid.

52 ~~(h) The changes made by the amendments to this section enacted during the regular~~  
53 ~~session of the Legislature, 2021, shall be effective for financial statements for the fiscal year~~  
54 ~~commencing on July 1, 2023. The amendments to this section made during the 2026 regular~~  
55 ~~legislative session shall be known and may be cited as the "Taxpayer Transparency in Education~~  
56 ~~Act" and take effect on July 1, 2026.~~

NOTE: The purpose of this bill is to create the Taxpayer Transparency in Education Act; requiring the timely reporting of county school boards and prohibiting a county board from receiving discretionary state funding if it fails to provide the required published statement.

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