

WEST VIRGINIA LEGISLATURE

REGULAR SESSION, 1974

ENROLLED

SENATE BILL NO. 325

(By Mr. Huffman)

PASSED March 8 1974

In Effect ninety days from Passage



FILED IN THE OFFICE

EDGAR F. HEISKELL III

SECRETARY OF STATE

THIS DATE 3-19-74

**ENROLLED**  
**Senate Bill No. 325**  
**(By MR. HUFFMAN)**

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[Passed March 8, 1974; in effect ninety days from passage.]

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AN ACT to amend and reenact section two, article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to the state tax commissioner as chief inspector and supervisor of public offices; relating to a uniform system of accounting and reporting for local governmental offices and agencies and all public accounts of the same class; authorizing the prescribing of receipt forms and the formulation, prescribing and installing of a uniform system with respect to the utilization, processing and disposition of receipts given as evidence of moneys or property collected or received by local governmental offices and agencies; and specifying that the power and authority granted shall be in addition to all other power and authority vested in the state tax commissioner as chief inspector and supervisor of public offices or otherwise.

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

That section two, article nine, chapter six of the code of West Virginia, one thousand nine hundred thirty-one, as amended, be amended and reenacted to read as follows:

**ARTICLE 9. SUPERVISION OF PUBLIC OFFICES.**

**§6-9-2. Uniform system of accounting and reporting for local governmental offices and agencies; form and uniform system for receipts; additional power and authority.**

- 1 The chief inspector shall formulate, prescribe and in-
- 2 stall a system of accounting and reporting in conformity

3 with the provisions of this article, which shall be uniform  
4 for all local governmental offices and agencies (including  
5 district offices, justices of the peace and constables) and  
6 for all public accounts of the same class and which shall  
7 exhibit true accounts and detailed statements for all  
8 public funds collected, received and expended for any  
9 purpose by all local governmental officers, employees or  
10 other persons. Such accounts shall show the receipt, use  
11 and disposition of all public property under the control of  
12 such local governmental officers, employees or other per-  
13 sons, and any income derived therefrom and of all sources  
14 of such public income, the amounts due and received from  
15 each source, all receipts, vouchers and other documents  
16 kept or required to be kept and necessary to identify and  
17 prove the validity of every transaction, all statements and  
18 reports made or required to be made for the internal ad-  
19 ministration of the office to which they pertain and all  
20 reports published or required to be published for the in-  
21 formation of the people regarding any and all details of  
22 the financial administration of such public affairs. The  
23 chief inspector shall prescribe receipt forms for all such  
24 local governmental offices and agencies and shall formu-  
25 late, prescribe and install a uniform system with respect  
26 to the utilization, processing and disposition of receipts  
27 given as evidence of moneys or property collected or re-  
28 ceived by such local governmental offices and agencies.  
29 The chief inspector shall also formulate, prescribe and in-  
30 stall a system of accounting for the civil accounts of the  
31 justices of the peace, which shall exhibit true accounts  
32 and detailed statements of the services rendered, the name  
33 and address of the persons for whom rendered, the charges  
34 made and collected therefor and such other information  
35 as may be necessary to identify the transaction.

36 The power and authority herein granted shall be in  
37 addition to all other power and authority vested by law  
38 in the state tax commissioner as chief inspector or other-  
39 wise.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

H. Laurel Darby  
Chairman Senate Committee

Clarence C. Chesterton Jr.  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

Haward W. Carson  
Clerk of the Senate

C. G. Blankenship  
Clerk of the House of Delegates

H. T. Brotherton Jr.  
President of the Senate

Lewis J. R. Rame  
Speaker House of Delegates

The within approved this the 18th  
March  
day of \_\_\_\_\_, 1974.

Arch A. Rame Jr.  
Governor

PRESENTED TO THE  
GOVERNOR

Date 3/14/74

Time 2:15 p.m.