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REGULAR SESSION, 1996

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**ENROLLED**

*COMMITTEE SUBSTITUTE FOR*  
SENATE BILL NO. 388

(By Senators *BITMAR: ANDERSON*)

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PASSED MARCH 7 1996  
In Effect NINETY DAY FROM Passage

888 BS

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OFFICE OF SEN. ANDERSON  
STAFF

## ENROLLED

COMMITTEE SUBSTITUTE  
FOR

### Senate Bill No. 388

(SENATORS DITTMAR AND ANDERSON, *original sponsors*)

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[Passed March 7, 1996; in effect ninety days from passage.]

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AN ACT to amend and reenact section thirteen, article one, chapter eleven-a of the code of West Virginia, one thousand nine hundred thirty-one, as amended, relating to accounts to be kept by sheriffs on taxes; allowing sheriffs to maintain a permanent record on an electronic data processing system; manner of keeping the accounts and inspection of accounts; and promulgation of rules.

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

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

**ARTICLE 1. ACCRUAL AND COLLECTION OF TAXES.**

**§11A-1-13. Accounts to be kept by sheriff.**

1 The sheriff shall keep separate accounts in a perma-

2    nent book or in a permanent record on an electronic data  
3    processing system, in form prescribed by the tax com-  
4    missioner, of all the taxes received and disbursed by him  
5    or her, for the different purposes for which the taxes  
6    were levied. Each of the accounts shall be kept so as to  
7    show the total receipts and disbursements up to the close  
8    of business on each day; and in a separate column  
9    opposite the totals the sheriff shall ascertain and note in  
10   figures, at the close of each day's transactions, the  
11   balance due from or to him or her, as the case may be, on  
12   account of the funds. The account book or a printout of  
13   the permanent record on the electronic data processing  
14   system is subject to inspection at any time by the tax  
15   commissioner, members of the county commission, the  
16   clerk of the county commission, the prosecuting attor-  
17   ney, the mayor or treasurer of any municipality or the  
18   treasurer of the county board of education. The tax  
19   commissioner shall promulgate rules in accordance with  
20   article three, chapter twenty-nine-a of this code requir-  
21   ing that printouts of the permanent record on the  
22   electronic data processing system be made on a periodic  
23   basis and that those printouts be stored in a safe and  
24   secure manner, so that they are protected from fire  
25   damage.

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

*Randy Schoonover*

Chairman Senate Committee

*Rudy Deacon*  
Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

*Darrell E. Eshen*

Clerk of the Senate

*Gregory D. Gray*  
Clerk of the House of Delegates

*Carl Key Tomblin*  
President of the Senate

*Bob Holden*  
Speaker House of Delegates

The within *is approved* this the *25th*  
*March*  
day of \_\_\_\_\_, 1996.

*Gaston Caperton*  
Governor

PRESENTED TO THE

GOVERNOR

Date 3/20/96

Time 4:02 pm