

# WEST VIRGINIA CODE: §11-10C-4

## **§11-10C-4. Monthly determination of increased revenue attributable to automated tax administration system; monthly report; deposit of moneys; creation and operation of automated tax administration system development fund; annual report.**

(a) Revenue increment, fund created, operation of fund. --

(1) The Tax Commissioner shall determine monthly the total amount of increased revenue attributable to the successful implementation of the automated tax administration system under this article and the amount shall be paid into the State Treasury and deposited to the credit of a special fund known as the "Automated Tax Administration System Development Fund" which is hereby created. The Tax Commissioner is authorized to use moneys deposited in the automated tax administration system development fund to pay vendors of hardware, software or services pursuant to the terms of contracts created in accordance with this article. All moneys in excess of that required to be paid to the vendors, as determined by the Tax Commissioner, shall be transferred to the General Fund: Provided, That all moneys in excess of \$750,000 remaining in the fund at the end of each fiscal year shall be transferred to the General Fund.

(2) The total monthly amount of increased revenue attributable to the successful implementation of the automated tax administration system as determined by the Tax Commissioner and the basis for the determination shall be reported to the Joint Committee on Government and Finance within ten days following the determination.

(b) Treatment of local moneys. --

(1) The amount of the local moneys derived from any tax imposed under this code which is directed or dedicated to local or municipal subdivisions shall not be deposited in the automated tax administration system development fund, but shall be paid undiminished, including any increase resulting from implementation of the automated tax administration system, to the local or municipal subdivision to which it is directed or dedicated by law. Local or municipal moneys shall be deposited, as directed by law, in those funds designated for orderly distribution of revenues to local or municipal subdivisions.

(2) For purposes of this section, the total amount of increased revenue attributable to the successful implementation of an automated tax administration system for purposes of determining the amount to be deposited in the automated tax administration system development fund and the amount of any benefits-funded payments to vendors under this article shall be determined after subtraction of any tax revenues payable to a local or municipal subdivision under this code.

(c) Reports. -- Prior to January 15, of each year, the Tax Commissioner shall submit a report to the Governor, the President of the Senate and the Speaker of the House of Delegates. The

report shall include detailed information on the costs and benefits of implementing the automated tax administration system pursuant to this article during the fiscal year immediately preceding the submission of the report. The report shall be made until two complete fiscal years have elapsed following payment in full for the acquisition of the automated tax administration system by the Tax Commissioner.

(d) Other contracts and purchases not prohibited or hindered. -- This article shall not be construed to prohibit or hinder the Tax Commissioner from acquiring any goods or services for any Tax Division function or program not specifically included in any contract entered into pursuant to this article.