WEST VIRGINIA CODE: §11-8-1

§11-8-1. Declarations.

Whereas, Two former acts of the present Legislature relating to the subject matter and general object of this article have been held by the Supreme Court of Appeals of this state to be unconstitutional for varying reasons, which holdings give rise to the question and doubt as to whether the Tax Limitation Amendment, according to the majority interpretation of its intent and meaning, and in consonance with a like, but differently constituted, majority interpretation of other Constitutional provisions, may be made workable literally and, at the same time, permit provisions to be made for the necessary requirements of governmental expenses; and

Whereas, This Legislature cannot entertain the belief that the voters of this state who, with such practical unanimity, adopted the Tax Limitation Amendment, had in mind that any possible effect or consequence thereof would be to destroy or seriously impair Constitutional government in the state or any political subdivision thereof, but rather that one of its objects and purposes was to enjoin and compel a curtailment and reduction of governmental expenses, and to hold them within reasonable bounds consistent with the economical and efficient administration thereof; and

Whereas, It is the express purpose and object of the provisions hereinafter contained to fully conform with the spirit of said amendment and to provide ample safeguards to insure the strictest economy in the matter of governmental expenditures, to the end that proper agencies of government may not be compelled to abdicate or cease to function, but that in so functioning they shall not entail upon the public any expense which is not absolutely necessary; therefore, the Legislature of West Virginia doth find and declare:

That the provisions of this article hereinafter contained are as it verily believes fully within the spirit of said amendment and the several judicial interpretations thereof, and that by means thereof said amendment may be found to be workable in its practical application.

WV Legislature