# WEST VIRGINIA CODE: §11-9-2A

**§11-9-2a. Criminal investigation division established; funding of same.**

(a) Criminal investigation division. -- A criminal investigation division consisting of no more than twelve investigators, of which one investigator shall serve as division director, plus necessary support staff, all of whom are exempt from the classified service, is hereby established in the state Tax Division for the purpose of assuring compliance with laws and rules pertaining to the taxes, fees or credits administered under article ten of this chapter, including, but not limited to, the provisions of articles twenty, twenty-one and twenty-three, chapter forty-seven of this code, but not including income taxes, imposed on individuals by article twenty-one of this chapter.

(b) Special audits division. -- A special audits division consisting of no more than eight tax examiners, plus necessary support staff, all of whom are covered by the classified service, is hereby established in the auditing section of the state Tax Division for purposes of assuring compliance with laws and rules pertaining to taxes, fees or credits administered under article ten of this chapter, including, but not limited to, the provisions of articles twenty, twenty-one and twenty-three, chapter forty-seven of this code, but not including income taxes imposed on individuals by article twenty-one of this chapter.

(c) The Legislature hereby finds that the enforcement of the laws and rules pertaining to the taxes, fees or credits administered under article ten of this chapter, as are applicable to persons whose residence or principal place of business is outside of the State of West Virginia, requires greater efforts and investigation than required for resident persons subject thereto, and does further find that there is a greater rate of noncompliance with said laws and rules by nonresident persons. Therefore, the criminal investigation division and the special audits division created in subsections (a) and (b) of this section are hereby directed to expend a significant amount of their efforts to ensure compliance with the laws and rules pertaining to taxes, fees or credits administered under article ten of this chapter in accordance with the authority provided in this section, by persons whose residence or principal place of business is located outside the State of West Virginia.

(d) Deposits of certain fees. -- Charitable bingo fees imposed by article twenty, chapter forty-seven of this code; charitable raffle fees imposed by article twenty-one of said chapter; and charitable raffle boards and games fees imposed by article twenty-three of said chapter in an amount not to exceed the amount appropriated by the Legislature in any fiscal year shall be deposited in a special revenue account established in the Office of the Treasurer. The special revenue account shall be used to support compliance expenditures relating to the establishment, operation, maintenance and support of the criminal investigation division established in subsection (a) of this section and the special audits division established in subsection (b) of this section. The expenditures may include, but shall not be limited to, employee compensation, equipment, office supplies and travel expenses. On the last day of each fiscal year, unencumbered funds in the special revenue account in excess of $150,000



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shall be transferred to the General Revenue Fund.

(e) Investigators. -- Investigators employed in the criminal investigation division shall have a background in accounting or law enforcement or related fields pursuant to article twenty-nine, chapter thirty of this code, or its equivalent. Any investigator designated by the Tax Commissioner shall have all the lawful powers delegated to members of the division of public safety except the power to carry firearms and shall have the authority to enforce the provisions of this article and the criminal provisions of any other article of this code to which this article applies, in any county or municipality of this state. The Tax Commissioner shall establish additional standards as he or she considers applicable or necessary. Any employee shall, before entering upon the discharge of his or her duties, execute a bond with security in the sum of $3,500, payable to the State of West Virginia, conditioned for the faithful performance of the employee's duties and the bond shall be approved as to form by the Attorney General and shall be filed with the Secretary of State for preservation in that office. The division of public safety, any county sheriff or deputy sheriff and any municipal police officer upon request by the Tax Commissioner is hereby authorized to assist the Tax Commissioner in enforcing the provisions of this article and any criminal penalty provision of any article of this code to which this article applies.

(f) Class A license plates. -- Notwithstanding the provisions of article three, chapter seventeen-a of this code, upon application by the Tax Commissioner and payment of fees, the Commissioner of Motor Vehicles shall issue a maximum of twenty Class A license plates to be used on state owned or leased vehicles assigned to investigators employed in the criminal investigation division.

(g) Reports. -- On July 1, of each year, beginning in the year one thousand nine hundred ninety-four, the Tax Commissioner shall present a written report to the joint committee on government operations on the division's compliance with the provisions of this section, including, but not limited to, activities of the divisions created by this section and disbursement of funding.

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