

# WEST VIRGINIA CODE: §12-3-13a

## **§12-3-13a. Deductions by State Auditor from salaries of state officials and employees to pay taxes and purchase United States government bonds.**

The Auditor of the State of West Virginia is authorized to deduct and withhold sums from the salaries or other compensation of state officials and employees, to purchase United States government bonds and other United States government obligations, or to pay taxes as may be required by an act or acts of the Congress of the United States of America.

The Auditor of the State of West Virginia shall, upon the written request or order of any state official or employee, deduct and withhold sums from the salaries or compensation of state officials and employees to make voluntary purchases of United States government bonds or other United States government obligations for such officials or employees.

The Auditor shall keep an account of the accumulated deductions of each state official and employee and shall issue receipts to state officials and employees for all sums deducted and withheld as herein provided. The sums, when deducted, shall be transferred by the Auditor to a special fund in the State Treasury, and, as soon as reasonably convenient, transmitted to the treasurer of the State of West Virginia, as an issuing agent of federal securities, or such other official or agent of the United States government designated by the secretary of the treasury of the United States of America, from time to time.

Should any official or employee leave the employ of the state at a time when there is not sufficient accumulation of deductions from his salary or compensation to purchase a United States government bond then the Auditor shall either purchase United States government savings stamps in the amount of the accumulation or refund to the official or employee the accumulation as an erroneous payment into the special fund herein created.

The Auditor shall be responsible for the delivery of United States government bonds or obligations purchased with the deductions from the salaries or compensation of state officials and employees only when the United States government bonds or obligations are presented to him by the official or agent of the United States government for delivery to the state officials or employees.

To promote efficiency and economy in making such deductions as provided herein, the Auditor is authorized to promulgate rules and regulations and to designate the time for the presentment of the payroll requisitions for state officials and employees and requisitions for other claims against the state: Provided, That all officials and employees shall be paid at least once every thirty-one days. All officials and employees of the state shall comply with the rules and regulations promulgated by the Auditor under this section.