

WEST VIRGINIA CODE: §6-2-19A

§6-2-19a. Oaths and bonds of employees and deputies of Tax Commissioner's office.

The Tax Commissioner shall require every employee and deputy who collects fees or handles funds, or who has custody of equipment, supplies, and other property belonging to the state, to take the oath prescribed by section 5, article IV of the state Constitution; and shall require every employee and deputy to furnish, or shall himself obtain, a bond, insurance policy, indemnity contract, or other contract, protecting and indemnifying the state against any and all loss or damage that may be occasioned by the failure of the employee or deputy faithfully to perform the duties pertaining to his employment, and to account for, pay over and deliver to the proper officer or agent of the Tax Commissioner or state, all moneys and other property which may come into his custody or under his control by virtue of his employment. Such bond, insurance policy, indemnity contract, or other contract, shall be in such form, and in such sum, and with such security, as may be prescribed or approved by the Tax Commissioner, and may cover any one employee or deputy or any number of employees or deputies. The premiums for all such bonds, insurance policies, indemnity contracts, or other contracts, shall be paid by the Tax Commissioner.