ENROLLED BILL

House Bill No. 254-

(By Mr. Hiner)

Passed March 11, 1931

In Effect Ninety days from Passage
ENROLLED BILL
(H. B. No. 254)

[Passed March 11, 1931; in effect ninety days from passage.]

AN ACT to amend and re-enact section two of article two of chapter twelve of the code of West Virginia, relating to method of payment by state officials, credits to state fund and exceptions therefrom.

Be it enacted by the Legislature of West Virginia:

That section two of article two of chapter twelve of the code of West Virginia be amended and re-enacted so as to read as follows:

Section 2. All officials and employees of the state shall promptly deposit with the state treasurer all moneys received or collected by them for or on behalf of the state for any purpose whatsoever. When so paid, such moneys shall be credited to the state fund and treated by the auditor and treasurer as a part of the general revenue of the state, and shall not be used for any purpose whatsoever unless and until authorized and directed by the legislature, except the following funds:

(a) All moneys received out of appropriations made by the
10 congress of the United States;
11 (b) All funds derived from the sale of farm and dairy
12 products;
13 (c) All endowment funds, bequests, donations, executive
14 emergency funds, and death and disability funds;
15 (d) All fees and funds collected at state educational insti-
16 tutions for student activities;
17 (e) All funds derived from collections from dormitories,
18 boarding houses, cafeterias and road camps;
19 (f) All moneys received from counties by institutions for
20 the deaf and blind on account of clothing for indigent pupils;
21 (g) All insurance collected on account of losses by fire and
22 refunds;
23 (h) All funds derived from bookstores and sales of blank
24 paper and stationery, and collections by the chief inspector of
25 public offices;
26 (i) All moneys collected and belonging to the capitol build-
27 ing fund, state road fund, state road sinking funds, general
28 school fund, school fund, state fund (moneys belonging to
29 counties, districts and municipalities), state interest and sink-
30 ing fund for payment of the Virginia debt, state interest and
sinking fund, state compensation funds, the fund maintained by the public service commission for the investigation and supervision of applications and licensees under article nine, chapter thirty-one of this code, and all funds and moneys payable to or received by the West Virginia game, fish and forestry commission.

All moneys excepted as aforesaid shall be paid into the state treasury in the same manner as collections not so excepted, and shall be carried in separate accounts to be used and expended only for the purposes for which the same are authorized to be collected by law. The gross amount collected in all cases shall be paid into the state treasury, and commissions, costs and expenses of collection authorized by general law to be paid out of the gross collection are hereby authorized to be paid out of the moneys collected and paid into the state treasury in the same manner as other payments are made from the state treasury.

The officials or employees depositing such moneys with the state treasurer shall prepare reports in triplicate, upon blank forms approved by the chief inspector of public offices, of all moneys received, giving the name and address of the payer,
51 the amount and the purpose for which such payment is made.  
52 One copy of this report shall be kept by the official or em-  
53 ployee making such report and shall become a part of his  
54 permanent record. The original and one copy of such report  
55 shall be transmitted to the treasurer, together with the checks,  
56 money orders or drafts listed thereon.  
57 The treasurer shall have authority to require all public utility  
58 corporations doing business in this state to make payment of  
59 all taxes due the state, and various counties, districts and  
60 municipalities in the state, by depositing the amounts due in one  
61 or more state depositories. He may also permit any county  
62 official to deposit in one or more depositories all money payable  
63 by such official to the state or its order. In all such  
64 cases, however, the treasurer shall designate the depository or  
65 depositories in which such deposits are to be made and the  
66 amount to be deposited in each. All such deposits shall be made  
67 upon blanks and in the manner prescribed by the treasurer.  
68 A duplicate copy of all such deposits shall be immediately for-  
69 warded to the state auditor by the taxpayer or official making  
70 the same. The auditor shall, upon December first of each year,  
71 or as soon thereafter as possible, certify to the treasurer the
72 names and addresses of all public utility companies doing business in the state and the amount of taxes due to be paid by each.