

WEST VIRGINIA LEGISLATURE
REGULAR SESSION, 1963

ENROLLED

COM. SUB. FOR
SENATE BILL NO. 171

(By Mr.....)

PASSED March 9 1963

In Effect From Passage



Filed in Office of the Secretary of State
of West Virginia 3-15-63
JOE F. BURDETT
SECRETARY OF STATE

#171

ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 171

[Passed March 9, 1963; in effect from passage.]

AN ACT to amend and reenact section twenty-six, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one, as amended, and to further amend said article eight by adding thereto two new sections, designated sections fourteen-b and twenty-six-a, relating to unlawful expenditures by local fiscal bodies; casual deficits; the levying of a new or increased municipal tax, the effective date thereof, and the inclusion of such new or increased tax in the levy estimate; and the revision of levy estimates.

Be it enacted by the Legislature of West Virginia:

That section twenty-six, article eight, chapter eleven of the code of West Virginia, one thousand nine hundred thirty-one,

as amended, be amended and reenacted, and that said article eight be further amended by adding thereto two new sections, designated sections fourteen-b and twenty-six-a, all to read as follows:

Section 26. Unlawful Expenditures by Local Fiscal

2 **Body.**—Except as provided in sections fourteen-b, twenty-
3 five-a and twenty-six-a of this article, a local fiscal body
4 shall not expend money or incur obligations:

- 5 (1) In an unauthorized manner;
- 6 (2) For an unauthorized purpose;
- 7 (3) In excess of the amount allocated to the fund in
8 the levy order;
- 9 (4) In excess of the funds available for current ex-
10 penses.

11 Notwithstanding the foregoing and any other provision
12 of law to the contrary, a local fiscal body or its duly
13 authorized officials shall not be penalized for a casual
14 deficit which does not exceed its approved levy estimate
15 by more than three per cent, provided such casual deficit
16 be satisfied in the levy estimate for the succeeding fiscal
17 year.

Sec. 14-b. Levy of Additional Tax.—The governing
2 body of any municipality may impose any tax not there-
3 tofore levied, or may increase any tax theretofore levied,
4 and may make said tax or increase effective as of the date
5 of the adoption of the ordinance imposing or increasing
6 said tax, or as of any date thereafter specified in the
7 ordinance regardless of whether or not said tax or the
8 increase thereof is included within the levy estimate for
9 the current or ensuing fiscal year, provided for in section
10 fourteen of this article: *Provided*, That when said tax or
11 increase is not included within such levy estimate, such
12 tax or increase shall not be imposed until such levy esti-
13 mate is revised in accordance with the provisions of sec-
14 tion twenty-six-a hereof. If such tax or increase is con-
15 tinued in effect during subsequent fiscal years, it shall
16 thereafter be included in the levy estimate.

Sec. 26-a. Revision of Levy Estimate.—The tax commis-
2 sioner shall, by uniform regulations, provide for the re-
3 vision of the levy estimate of a county court or munic-
4 ipality to permit expenditures for purposes for which no
5 appropriation or an insufficient appropriation was made in

6 the annual levy estimate as approved by the tax commis-
7 sioner. The revision shall be made only with the prior
8 written approval of the tax commissioner.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

O. Ray Parker
Chairman Senate Committee

Ethel L. Randall
Chairman House Committee

Originated in the Senate.

Takes effect From passage.

J. Howard Myers
Clerk of the Senate

C. Blankenship
Clerk of the House of Delegates

Howard Robinson
President of the Senate

Julius W. Eaglehead
Speaker House of Delegates

The within approved this the 14th
day of March, 1963.

W. W. Baum
Governor

