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

(1) In an unauthorized manner;

(2) For an unauthorized purpose;

(3) In excess of the amount allocated to the fund in the levy order;

(4) In excess of the funds available for current expenses.

Notwithstanding the foregoing and any other provision of law to the contrary, a local fiscal body or its duly authorized officials shall not be penalized for a casual deficit which does not exceed its approved levy estimate by more than three per cent, provided such casual deficit be satisfied in the levy estimate for the succeeding fiscal year.
Sec. 14-b. Levy of Additional Tax.—The governing body of any municipality may impose any tax not there-
tofore levied, or may increase any tax theretofore levied,
and may make said tax or increase effective as of the date
of the adoption of the ordinance imposing or increasing
said tax, or as of any date thereafter specified in the
ordinance regardless of whether or not said tax or the
increase thereof is included within the levy estimate for
the current or ensuing fiscal year, provided for in section
fourteen of this article: Provided, That when said tax or
increase is not included within such levy estimate, such
tax or increase shall not be imposed until such levy esti-
mate is revised in accordance with the provisions of sec-
tion twenty-six-a hereof. If such tax or increase is con-
tinued in effect during subsequent fiscal years, it shall
thereafter be included in the levy estimate.

Sec. 26-a. Revision of Levy Estimate.—The tax commis-
sioner shall, by uniform regulations, provide for the re-
vision of the levy estimate of a county court or munici-
pality to permit expenditures for purposes for which no
appropriation or an insufficient appropriation was made in
the annual levy estimate as approved by the tax commissioner. The revision shall be made only with the prior 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

[Signature]  
Chairman House Committee

Originated in the Senate.

Takes effect FROM passage.

J. Howard Speak  
Clerk of the Senate

[Signature]  
Clerk of the House of Delegates

Howard W. Carson  
President of the Senate

[Signature]  
Speaker House of Delegates

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

[Signature]  
Governor